



CITY OF COLLINSVILLE, ILLINOIS

Comprehensive Annual Financial Report

For The Year Ended December 31, 2016



CITY OF COLLINSVILLE, ILLINOIS

Comprehensive Annual Financial Report For The Year Ended December 31, 2016

Prepared by:
Finance Department
Tamara K. Ammann, Director of Finance

CITY OF COLLINSVILLE, ILLINOIS

FINANCIAL REPORT

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CITY OF COLLINSVILLE, ILLINOIS
INTRODUCTORY

INTRODUCTORY SECTION

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125 S. Center St. Collinsville, IL 62234
(618) 346-5200
www.collinsvilleil.org

June 15, 2017

To the Citizens of the City of Collinsville:

Pursuant to City policy and in conformation with State law, the Comprehensive Annual Financial Report (CAFR) of the City of Collinsville, Illinois (the City), for the fiscal year ending December 31, 2016, is hereby transmitted. This report was prepared in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP) and audited by an independent firm of licensed certified public accountants.

This report is the City management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to protect the City's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the City's financial statements in conformance with GAAP. This internal control structure is designed to provide a reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Hochschild, Bloom & Company LLP, a firm of licensed certified public accountants. The goal of this independent audit was to provide reasonable assurance that the basic financial statements of the City for the year ended December 31, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall basic financial statement presentation. The independent auditors concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the year ended December 31, 2016 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Accounting Principles Generally Accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included.

PROFILE OF THE CITY

The City is located approximately twelve miles east of downtown St. Louis, Missouri. The three Collins brothers (for whom the City was named) arrived in the area in 1817. A village was platted in 1837 and a village charter was adopted in 1850. In 1872, the City of Collinsville was incorporated.

Through its history, the City has been the site of zinc works, lead works, coal mines, knitting mill, cow bell factory, and canning plants. The bulk of these industries were gone by the 1950's. Collinsville is now the sixth-largest Metro East City with a 2010 census population of 25,579.

Besides being a residential community, the City has a hospitality district with over 1,300 hotel/motel rooms and the Gateway Center, Southwestern Illinois' largest convention and visitor's center. The City is also home to the District 11 Illinois State Police, Illinois Department of Transportation headquarters, Cahokia Mounds State Historic Site, and Fairmount Park Race-track.

Pursuant to a special census, the City was certified by the State of Illinois as a home rule unit, as of August 24, 2005, under Section 6 of Article VII of the 1970 Illinois Constitution. Approximately 90% of the City's 2016 Equalized Assessed Valuation is in Madison County, with the remainder in St. Clair County. The City encompasses nearly ten square miles and is bordered by a number of unincorporated areas. Incorporated areas that border the City include the Village of Maryville on the north and the Village of Caseyville on the south.

The City is a municipality operating under the City Council-Manager form of government. The adoption of this form of government was approved by a public referendum in 1991. The City Council is the governing legislative body for the City and consists of a Mayor and four Council members, all elected at large, with the Mayor voting on all issues and without veto power. The City Council has purely legislative powers, through which it establishes policy and makes all laws, rules, and regulations. The City Manager, City Clerk, Corporate Counsel, City Attorney, and City Treasurer are appointed by the Mayor with the approval of the City Council.

The City provides a full range of municipal services, including police, fire, public works, community development, and general administration. The financial statements of the City include the financial activities of the City and any component units, entities which are financially accountable to the City. The City does not currently have any component units.

The budget serves as a complete financial and operational plan for the following year. All departments of the City are required to submit requests for appropriation to the City Manager who uses these requests as a starting point for development of a proposed budget. The Director of Finance presents to the City Manager estimates detailing the various revenues, grants, bond proceeds, and other funding sources that are anticipated. The budget is prepared by fund. It is broken down further by department, programs within the department, then objects of expenditure (i.e.; salary, benefits, contractual services, commodities, debt service, capital) within programs, and finally line items within the objects. After consultation with the department heads, the City Manager presents a proposed budget to the Mayor and City Council. The Mayor and City Council hold workshops and a public hearing prior to adopting the budget by December 31st. Department heads, with the City Manager's approval, may transfer funds within departmental programs. The legal level of control of the City Council extends to the program level. The City Manager is authorized to move funds within a department between programs up to \$10,000. The City Council must authorize transfers between departments or any increase in a fund's budget. Budget-to-actual comparisons for the General Fund and Major Special Revenue Funds are provided in this report as required supplemental information. Budget-to-actual comparisons for the nonmajor funds are provided in this report as other supplemental information. The 2016/2017 biennial budget document may be found on the City's website at <http://www.collinsvilleil.org/docs/finance/2016-2017%20BUDGET.pdf>.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy. The recession that struck the nation's economy full-force in the fall of 2008 was unlike any previous adjustment or correction experienced in the past. The recession was spurred by a collapse in the credit and housing markets, asset liquidation by manufacturers and retailers, and falling consumption and purchasing by consumers. The regional economy now seems to be slowly improving, but the unemployment rate remains relatively high. The City will continue to closely monitor income tax and sales tax, which are the primary sources of General Fund revenue, as they are easily influenced by the unemployment rate.

Long-term Financial Planning. Unassigned fund balance in the General Fund (32.2% of total General Fund revenues) exceeds the policy guidelines set by the City Council for budgetary and planning purposes (between 15 and 20 percent of total General Fund revenues).

The City includes five-year revenue, expense/expenditure, and fund balance projections in its budget in an effort to facilitate long-term financial planning and anticipate future problems. Staff uses the five-year projections to plan operational changes and capital projects as well as analyze the City's ability to react to its changing environment.

Major Initiatives. The City's water treatment plant is an aging facility originally constructed in 1958 and reaching its production capacity. Construction has begun for a \$17 million renovation that will be financed with a low-interest EPA loan. Project completion is anticipated in 2018.

The water line along Main Street is in aged condition and undersized to provide adequate service. Water mains from Summit Avenue to South Morrison and Vandalia to Aurora will be replaced. The project consists of 6,500 linear feet of 12" and 8" water mains, the addition of one fire hydrant, the replacement of ten existing hydrants, and five connections to branch mains between Main Street and Clay. Project completion is anticipated in 2017.

The water line along Church Street is in aged condition and undersized to provide adequate service. 4" cast iron water mains from South Seminary Street to South Aurora Street will be replaced with 6" PVC and new fire hydrants will be installed on every block. Project completion is anticipated in 2017.

The Keebler/Beltline intersection improvements include widening the north and south Keebler Avenue approaches to the Beltline Road intersection to provide for right turn lanes, left turn lanes, and through movement lanes. The project also will include construction of some storm sewer drainage improvements. Project completion is anticipated in 2017.

Streetscape improvements will be continued along Vandalia Street, East Clay Street, Main Street, and Aurora to compliment what's already been accomplished in the Uptown area. Project completion is anticipated in 2017.

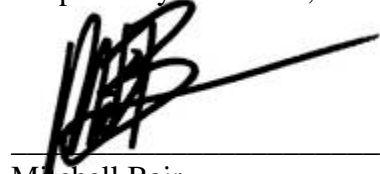
Clay Street is in poor condition and requires resurfacing to avoid a complete reconstruction of the roadway. Resurfacing will stretch from Summit Avenue to North Aurora. Project completion is anticipated in 2017.

AWARDS AND ACKNOWLEDGEMENTS

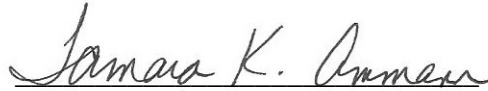
The Government Finance Officers' Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report issued for the fiscal year ended December 31, 2015. This is the seventh year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association (GFOA), a governmental unit must publish an easily readable and efficiently organized CAFR, the contents of which conform to program standards. Such reports must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe this report conforms to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for its determination.

This report could not have been completed without the assistance of the entire staff of the various departments of the City. Special thanks go to the Finance Department for its contributions. We would also like to acknowledge our auditors, Hochschild, Bloom & Company LLP, for their help in formulating this report. Our sincere gratitude is extended to the Mayor and the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

A stylized, handwritten signature in black ink, appearing to read 'MB', with a long horizontal line extending to the right.

Mitchell Bair
City Manager

A handwritten signature in black ink, appearing to read 'Tamara K. Ammann', written in a cursive style.

Tamara K. Ammann
Director of Finance

CITY OF COLLINSVILLE, ILLINOIS
PRINCIPAL CITY OFFICIALS

MAYOR

John Miller

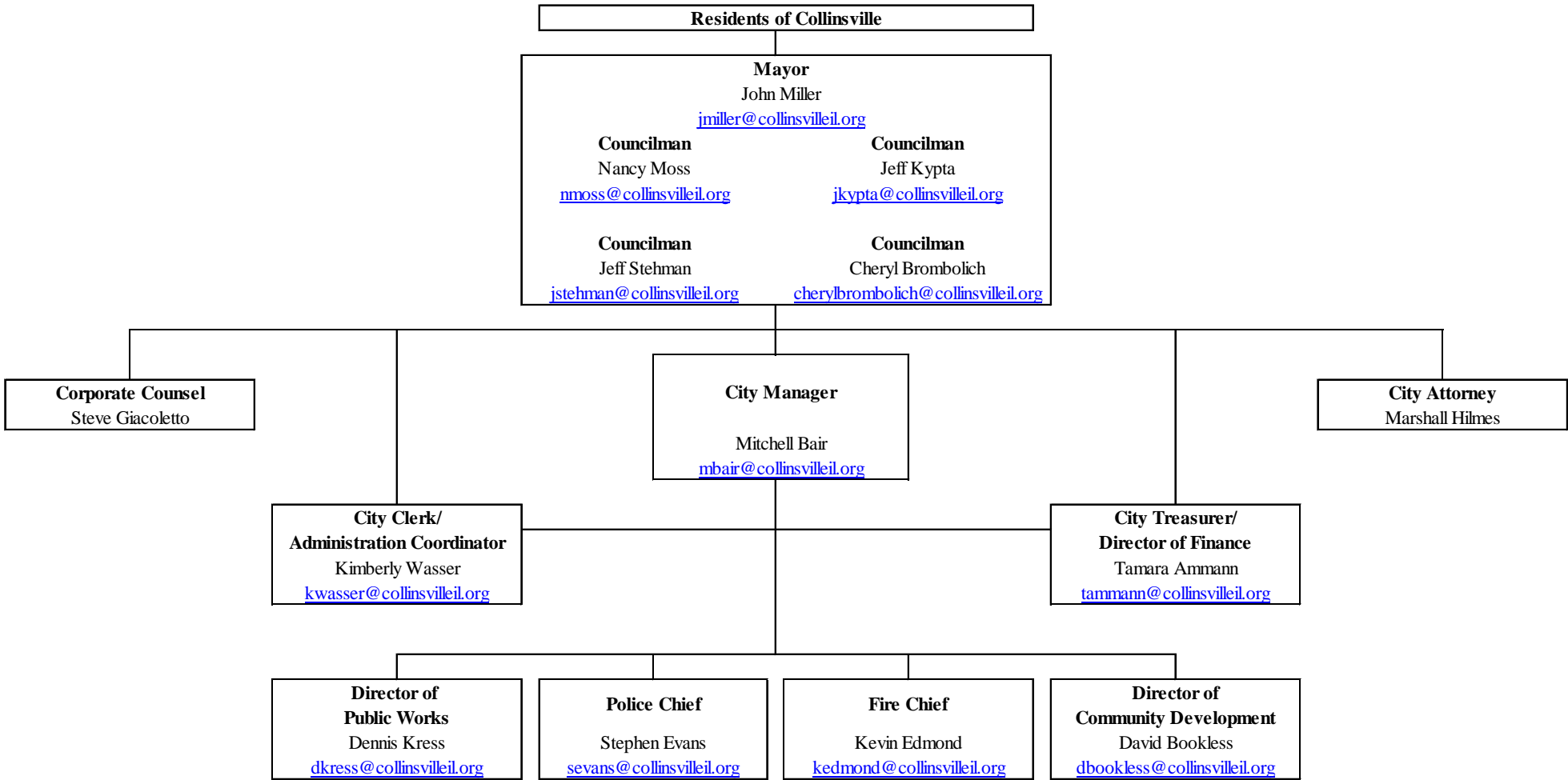
CITY COUNCIL

Jeff Stehman
Cheryl Brombolich
Nancy Moss
Jeff Kypa

CITY ADMINISTRATION

City Manager	Mitchell Bair
City Clerk	Kim Wasser
City Treasurer/Director of Finance	Tamara Ammann
Chief of Police	Steve Evans
Fire Chief	Kevin Edmond
Director of Public Works	Dennis Kress
Director of Community Development	David Bookless
City Attorney	B. Marshall Hilmes
Corporate Counsel	Steven Giacoletto

CITY OF COLLINSVILLE, ILLINOIS
2017 ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Collinsville
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

A handwritten signature in black ink, reading "Jeffrey R. Eneal".

Executive Director/CEO

FINANCIAL SECTION

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Hochschild, Bloom & Company LLP
Certified Public Accountants
Consultants and Advisors

INDEPENDENT AUDITOR'S REPORT

June 15, 2017

Honorable Mayor and Members of the City Council
CITY OF COLLINSVILLE, ILLINOIS

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **CITY OF COLLINSVILLE, ILLINOIS** (the City), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the as-

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- ☐ 1000 Washington Square, P. O. Box 1457, Washington, Missouri 63090-8457, 636-239-4785, Fax 636-239-5448

assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplemental information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplemental information and introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements.

The other supplemental information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Hochschild, Bloom & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF COLLINSVILLE, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2016

As management of the City of Collinsville, Illinois (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2016.

FINANCIAL HIGHLIGHTS

- In the government-wide financial statements, the assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources for the most recent fiscal year by \$21,413,197 (net position).
- The City's total net position increased by \$971,360.
- At the end of 2016, unassigned fund balance for the General Fund was \$6,860,900 or 32.5% of total General Fund expenditures for the year.
- Net position of the City's business-type activities decreased by \$394,417.
- The City's total bonded debt decreased by \$1,800,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements. There are three components to the basic statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplemental information and other supplemental information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The government-wide financial statements exclude fiduciary fund activities.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are re-

CITY OF COLLINSVILLE, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2016

ported in this statement for some items that will only result in cash flows for future fiscal periods (e.g., uncollected taxes and accrued vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, health and sanitation, community and economic development, and community services. The business-type activities include water and sewer.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental, proprietary and fiduciary.

Governmental funds. Governmental funds are used to account for essential functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for three major funds: General Fund, Tax Increment Financing Fund, and Collinsville Crossings Fund. Data from the other governmental funds are combined into a single, aggregated presentation called "Other Governmental Funds." Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules in the other supplemental information section of this report.

The City adopts an annual budget for all governmental funds. Budgetary comparison schedules for the major funds have been provided to demonstrate legal compliance with the adopted budget.

Proprietary funds. Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water and sewer operations.

**CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required supplemental information. This MD&A, budgetary comparison schedule and notes to the schedule for the General Fund, Tax Increment Financing Fund, and Collinsville Crossings Fund, and information concerning the City's progress in funding its obligation to provide pension benefits to its employees represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide financial statements, fund financial statements, and notes to the financial statements.

Other supplemental information. This part of the annual report includes financial information such as combining statements for the nonmajor governmental funds and budgetary comparison schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$21,413,197 at December 31, 2016.

By far the largest portion of the City's net position (253.1%) reflects its investment in capital assets (e.g., land, buildings and improvements, equipment, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequentially, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net position (24.1%) represents resources that are subject to external restrictions on how it may be used. Unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in two of the three categories of net position for its governmental activities and all three categories of net position for its business-type activities. The negative amount of unrestricted net position in governmental activities is due to outstanding long-term debt not used for capital assets.

The condensed statement of net position is as follows:

CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	December 31					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
ASSETS						
Current and other assets	\$ 22,163,386	18,425,691	6,562,905	6,213,638	28,726,291	24,639,329
Capital assets, net	32,737,708	31,096,683	33,935,003	35,179,289	66,672,711	66,275,972
Total Assets	<u>54,901,094</u>	<u>49,522,374</u>	<u>40,497,908</u>	<u>41,392,927</u>	<u>95,399,002</u>	<u>90,915,301</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>5,162,382</u>	<u>5,102,488</u>	<u>1,522,217</u>	<u>1,665,783</u>	<u>6,684,599</u>	<u>6,768,271</u>
LIABILITIES						
Long-term liabilities	59,168,064	58,387,286	15,136,616	16,143,834	74,304,680	74,531,120
Other liabilities	3,440,933	1,891,135	909,044	819,217	4,349,977	2,710,352
Total Liabilities	<u>62,608,997</u>	<u>60,278,421</u>	<u>16,045,660</u>	<u>16,963,051</u>	<u>78,654,657</u>	<u>77,241,472</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,742,524</u>	<u>-</u>	<u>273,223</u>	<u>-</u>	<u>2,015,747</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	32,649,334	30,142,602	21,539,601	21,767,625	54,188,935	51,910,227
Restricted	5,162,142	5,259,701	-	-	5,162,142	5,259,701
Unrestricted	<u>(42,099,521)</u>	<u>(41,055,862)</u>	<u>4,161,641</u>	<u>4,328,034</u>	<u>(37,937,880)</u>	<u>(36,727,828)</u>
Total Net Position	<u>\$ (4,288,045)</u>	<u>(5,653,559)</u>	<u>25,701,242</u>	<u>26,095,659</u>	<u>21,413,197</u>	<u>20,442,100</u>

Governmental activities. Governmental activities increased the City's net position by \$1,365,777. Revenues increased by \$690,783 from 2015 to 2016 while expenditures decreased by \$3,847,000. The increase in revenue is attributed to the City's utility tax rate change from 1.25% to 4% during 2016. The decrease in expenditures primarily reflects the different TIF projects that took place during 2016 compared to the prior year.

Business-type activities. Business-type activities decreased the City's net position by \$394,417. Water and sewer fees are adjusted each year to insure that revenues keep up with inflation as expenses do.

The condensed statement of activities is as follows:

CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	December 31					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
REVENUES						
Program revenues:						
Charges for services	\$ 5,492,484	5,194,260	8,771,124	8,723,993	14,263,608	13,918,253
Operating grants and contributions	153,028	119,444	-	-	153,028	119,444
Capital grants and contributions	1,665,795	1,930,518	-	-	1,665,795	1,930,518
General revenues:						
Property tax	5,309,000	5,376,334	-	-	5,309,000	5,376,334
Intergovernmental	16,061,657	15,940,987	-	-	16,061,657	15,940,987
Utility tax	1,012,079	352,187	-	-	1,012,079	352,187
Franchise fees	413,785	436,722	-	-	413,785	436,722
Other taxes	151,413	401,383	-	-	151,413	401,383
Investment income	33,962	10,404	19,611	2,635	53,573	13,039
Gain on sale of assets	49,913	-	-	-	49,913	-
Other	177,021	67,115	-	-	177,021	67,115
Total Revenues	<u>30,520,137</u>	<u>29,829,354</u>	<u>8,790,735</u>	<u>8,726,628</u>	<u>39,310,872</u>	<u>38,555,982</u>
EXPENSES						
General government	4,156,991	4,012,953	-	-	4,156,991	4,012,953
Public safety	15,204,614	16,680,952	-	-	15,204,614	16,680,952
Public works	4,632,542	4,431,379	-	-	4,632,542	4,431,379
Health and sanitation	1,496,230	1,631,883	-	-	1,496,230	1,631,883
Community/economic development	2,061,689	4,594,607	-	-	2,061,689	4,594,607
Community services	981,231	933,423	-	-	981,231	933,423
Interest on long-term debt	1,373,768	1,468,868	-	-	1,373,768	1,468,868
Water and sewer	-	-	8,432,447	8,395,150	8,432,447	8,395,150
Total Expenses	<u>29,907,065</u>	<u>33,754,065</u>	<u>8,432,447</u>	<u>8,395,150</u>	<u>38,339,512</u>	<u>42,149,215</u>
EXCESS (DEFICIENCY) BEFORE TRANSFERS	613,072	(3,924,711)	358,288	331,478	971,360	(3,593,233)
TRANSFERS	<u>752,705</u>	<u>660,572</u>	<u>(752,705)</u>	<u>(660,572)</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>1,365,777</u>	<u>(3,264,139)</u>	<u>(394,417)</u>	<u>(329,094)</u>	<u>971,360</u>	<u>(3,593,233)</u>
NET POSITION, JANUARY 1	(5,653,559)	(2,389,420)	26,095,659	26,424,753	20,442,100	24,035,333
RESTATEMENT	<u>(263)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(263)</u>	<u>-</u>
NET POSITION, JANUARY 1, AS RESTATED	<u>(5,653,822)</u>	<u>(2,389,420)</u>	<u>26,095,659</u>	<u>26,424,753</u>	<u>20,441,837</u>	<u>24,035,333</u>
NET POSITION, DECEMBER 31	<u>\$ (4,288,045)</u>	<u>(5,653,559)</u>	<u>25,701,242</u>	<u>26,095,659</u>	<u>21,413,197</u>	<u>20,442,100</u>

**CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016**

FUNDS FINANCIAL ANALYSIS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2016, the City's governmental funds reported combined ending fund balances of \$16,194,279, an increase of \$1,697,589 in comparison with the prior year. Approximately 8.3% of this total amount (\$1,344,505) constitutes nonspendable fund balance, which is inventory, deposits, and prepaid items. Approximately 30.9% of this total amount (\$4,998,902) constitutes restricted fund balance, which is restricted primarily for economic development, motor fuel tax, or police purposes. Approximately 14.3% of this total amount (\$2,310,347) constitutes committed fund balance, which is earmarked by the City Council for future capital projects in various special revenue and capital projects funds. Approximately 4.2% of this total amount (\$679,625) constitutes assigned fund balance, which has been authorized by the City Council to be spent during the subsequent fiscal year. Approximately 42.4% of this total amount (\$6,860,900) constitutes unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$6,860,900 while total fund balance was \$8,344,538. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.5% of total General Fund expenditures, while total fund balance represents 39.5% of that same amount.

The fund balance of the City's General Fund increased by \$982,217 during the current fiscal year. Vacant positions provided short-term savings during 2016; management has taken the opportunity to evaluate the need for each of those, which should also result in long-term savings. Additionally, the home rule sales tax was allocated entirely to the General Fund during 2016. It has previously been partially allocated to the Capital Projects Fund (\$600,000 per year).

The Tax Increment Financing (TIF) Fund is a major special revenue fund of the City. Its resources are to be used entirely for leveraging development within the boundaries of the City's three tax increment financing districts. At the end of the current fiscal year, the fund balance of the TIF Fund was \$1,663,996, which is a decrease of \$182,165 compared to 2015. Significant capital projects funded by the TIF during 2016 included: Uptown Streetscape, Main Street Water and Sewer Main Replacement, Clay Street Water and Sewer Main Replacement, and Collins House Relocation.

The Collinsville Crossings Fund is a major special revenue fund of the City. Its resources are to be used for debt service payments on the 2014 general obligation bonds (originally Series 2007A) related to the Collinsville Crossings development and the debt service payments on the 2007 revenue bonds related to the Collinsville Crossings development. At the end of the current fiscal year, the fund balance of the Collinsville Crossings Fund was \$2,419,207.

CITY OF COLLINSVILLE, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2016

Proprietary fund. The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer Fund at the end of the year amounted to \$4,161,641, a decrease of \$166,393 or 3.8%. Factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The 2016 expenditure budget for the City's General Fund represents an original budget of \$20,214,940 increased by \$239,000 to \$20,453,940, an adjustment of approximately 1.2%. Actual, cash basis expenditures in the General Fund were \$19,077,647 which is \$1,376,293 less than the final, amended budgeted. The changes during the year were as follows:

- Increase of \$15,000 in the Operations Program of the Administration Department for extensive HVAC maintenance at City Hall.
- Increase of \$26,000 in the Human Resources Program of the Administration Department for additional legal services related to union contracts and personnel issues.
- Increase of \$198,000 in the Fire Operations Program of the Fire Department for unforeseen workers compensation benefits to employees.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2016, amounts to \$66,672,711, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, equipment, vehicles, and infrastructure. The total increase in capital assets for the current year was \$316,625 or 0.5% (a \$1,560,911 or 5.0% increase for governmental activities and a \$1,244,286 or 3.5% decrease for business-type activities.)

The City's capital assets, net of depreciation, are as follows:

CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	December 31					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 3,800,519	3,800,519	451,329	382,980	4,251,848	4,183,499
Construction in progress	2,390,262	80,114	906,594	673,497	3,296,856	753,611
Buildings and improvements	5,007,272	5,238,989	23,203,851	23,967,552	28,211,123	29,206,541
Equipment	655,837	601,223	325,600	396,709	981,437	997,932
Vehicles	735,106	518,947	168,695	215,238	903,801	734,185
Infrastructure	20,148,712	20,937,005	8,878,934	9,543,313	29,027,646	30,480,318
Total Capital Assets, Net	<u>\$ 32,737,708</u>	<u>31,176,797</u>	<u>33,935,003</u>	<u>35,179,289</u>	<u>66,672,711</u>	<u>66,356,086</u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of 2016. Fund financial statements record capital asset purchases as expenditures.

Additional information for capital assets can be found in Note C in the notes to the financial statements.

Long-term Debt

At the end of 2016, the City had total long-term debt obligations for governmental and business-type activities in the amount of \$44,620,075 compared to \$45,579,558 at the end of 2015. During 2016, the City made scheduled debt service payments and initiated a new capital lease for the acquisition of a fire truck.

The general obligation bonds included on the following schedule are covered by insurance policies insuring the payment of principal and interest when due. Consequently, they have been assigned a rating of "Aaa" by Moody's Investor Services, Inc. General obligation bonds are backed by the full faith and credit of the City.

CITY OF COLLINSVILLE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	December 31					
	Governmental		Business-type		Total	
	Activities		Activities			
	2016	2015	2016	2015	2016	2015
Taxable GO Bonds:						
Series 2009	\$ 2,075,000	2,210,000	-	-	2,075,000	2,210,000
Non-taxable GO Bonds:						
Series 2007B	525,000	615,000	-	-	525,000	615,000
GO Refunding Bonds:						
Series 2012	-	-	9,445,000	9,505,000	9,445,000	9,505,000
Bond premium	-	-	233,981	267,051	233,981	267,051
GO Refunding Bonds:						
Series 2013A	-	-	3,325,000	4,335,000	3,325,000	4,335,000
Bond premium	-	-	167,101	216,008	167,101	216,008
GO Refunding Bonds:						
Series 2014	5,750,000	6,150,000	-	-	5,750,000	6,150,000
Bond premium	54,923	60,154	-	-	54,923	60,154
LIST Revenue Bonds:						
Series 2007	20,145,000	20,250,000	-	-	20,145,000	20,250,000
Capital leases	923,143	145,922	8,701	14,265	931,844	160,187
Compensated absences	1,337,835	1,243,328	629,391	567,830	1,967,226	1,811,158
Total Long-term Debt	<u>\$ 30,810,901</u>	<u>30,674,404</u>	<u>13,809,174</u>	<u>14,905,154</u>	<u>44,620,075</u>	<u>45,579,558</u>

Additional information regarding the City's long-term debt can be found in Note E in the notes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Collinsville, Director of Finance, 125 South Center Street, Collinsville, IL 62234.

CITY OF COLLINSVILLE, ILLINOIS

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and cash equivalents	\$ 2,414,639	568,092	2,982,731
Investments	10,311,268	3,257,659	13,568,927
Receivables, net:			
Property tax	955,329	-	955,329
Intergovernmental	4,349,693	-	4,349,693
Services	565,915	1,738,934	2,304,849
Other	513,037	-	513,037
Internal balances	(48)	48	-
Inventory	138,961	130,562	269,523
Deposits	900,233	-	900,233
Prepaid items	305,311	278,745	584,056
Restricted cash	77,605	588,865	666,470
Insurance trust	1,631,443	-	1,631,443
Capital assets:			
Land and construction in progress	6,190,781	1,357,923	7,548,704
Other capital assets, net of accumulated depreciation	26,546,927	32,577,080	59,124,007
Total Assets	<u>54,901,094</u>	<u>40,497,908</u>	<u>95,399,002</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	370,675	784,381	1,155,056
Deferred amounts related to pensions	4,791,707	737,836	5,529,543
Total Deferred Outflows Of Resources	<u>5,162,382</u>	<u>1,522,217</u>	<u>6,684,599</u>
LIABILITIES			
Accounts payable	1,773,255	173,652	1,946,907
Accrued payroll and benefits	450,118	129,772	579,890
Other payables	70,269	-	70,269
Customer deposits payable	-	588,865	588,865
Unearned revenue	782,138	-	782,138
Accrued interest payable	365,153	16,755	381,908
Noncurrent liabilities:			
Due within one year	1,579,676	1,404,869	2,984,545
Due in more than one year	29,231,225	12,404,305	41,635,530
Due in more than one year - net OPEB obligation	2,148,270	310,277	2,458,547
Due in more than one year - net pension liability	26,208,893	1,017,165	27,226,058
Total Liabilities	<u>62,608,997</u>	<u>16,045,660</u>	<u>78,654,657</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	1,742,524	273,223	2,015,747
NET POSITION			
Net investment in capital assets	32,649,334	21,539,601	54,188,935
Restricted for:			
Economic development	4,197,777	-	4,197,777
Restricted tax revenues	586,839	-	586,839
Forfeitures and seizures	377,526	-	377,526
Unrestricted	(42,099,521)	4,161,641	(37,937,880)
Total Net Position	<u>\$ (4,288,045)</u>	<u>25,701,242</u>	<u>21,413,197</u>

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net Revenues (Expenses) And Changes In Net Position		
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental activities:							
General government	\$ 4,156,991	603,717	-	-	(3,553,274)	-	(3,553,274)
Public safety	15,204,614	1,492,036	86,460	-	(13,626,118)	-	(13,626,118)
Public works	4,632,542	3,289	42,293	1,475,860	(3,111,100)	-	(3,111,100)
Health and sanitation	1,496,230	1,479,027	-	-	(17,203)	-	(17,203)
Community/economic development	2,061,689	1,910,839	-	105,100	(45,750)	-	(45,750)
Community services	981,231	3,576	24,275	84,835	(868,545)	-	(868,545)
Interest on long-term debt	1,373,768	-	-	-	(1,373,768)	-	(1,373,768)
Total Governmental Activities	29,907,065	5,492,484	153,028	1,665,795	(22,595,758)	-	(22,595,758)
Business-type activities:							
Water and sewer	8,432,447	8,771,124	-	-	-	338,677	338,677
Total Primary Government	<u>\$ 38,339,512</u>	<u>14,263,608</u>	<u>153,028</u>	<u>1,665,795</u>	<u>(22,595,758)</u>	<u>338,677</u>	<u>(22,257,081)</u>
General Revenues							
Property tax					5,309,000	-	5,309,000
Intergovernmental:							
Sales and use tax					8,135,442	-	8,135,442
Home rule sales tax					3,776,307	-	3,776,307
State income tax					2,457,395	-	2,457,395
Telecommunications tax					757,694	-	757,694
Motor fuel tax					651,257	-	651,257
Replacement tax					283,562	-	283,562
Utility tax					1,012,079	-	1,012,079
Franchise fees					413,785	-	413,785
Other taxes					151,413	-	151,413
Investment income					33,962	19,611	53,573
Gain on sale of assets					49,913	-	49,913
Other					177,021	-	177,021
Transfers					752,705	(752,705)	-
Total General Revenues And Transfers					<u>23,961,535</u>	<u>(733,094)</u>	<u>23,228,441</u>
CHANGE IN NET POSITION					1,365,777	(394,417)	971,360
NET POSITION, JANUARY 1, AS RESTATED					<u>(5,653,822)</u>	<u>26,095,659</u>	<u>20,441,837</u>
NET POSITION, DECEMBER 31					<u>\$ (4,288,045)</u>	<u>25,701,242</u>	<u>21,413,197</u>

See notes to financial statements

CITY OF COLLINSVILLE, ILLINOIS

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 31, 2016

	General Fund	Tax Increment Financing Fund	Collinsville Crossings Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,138,388	441,971	-	834,280	2,414,639
Investments	4,553,378	1,279,954	2,271,548	2,206,388	10,311,268
Receivables, net:					
Property tax	836,077	119,252	-	-	955,329
Intergovernmental	3,562,997	8,152	426,258	352,286	4,349,693
Services	565,915	-	-	-	565,915
Other	332,988	61,738	-	118,311	513,037
Due from other funds	68,813	115,669	-	-	184,482
Inventory	138,961	-	-	-	138,961
Deposits	-	-	-	900,233	900,233
Prepaid items	305,311	-	-	-	305,311
Restricted cash	77,605	-	-	-	77,605
Total Assets	\$ 11,580,433	2,026,736	2,697,806	4,411,498	20,716,473
LIABILITIES					
Accounts payable	\$ 487,295	334,702	-	596,294	1,418,291
Accrued payroll and benefits	442,537	7,581	-	-	450,118
Other payables	70,269	-	-	-	70,269
Unearned revenue	782,138	-	-	-	782,138
Due to other funds	48	-	184,482	-	184,530
Total Liabilities	1,782,287	342,283	184,482	596,294	2,905,346
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues:					
Ambulance fees	156,350	-	-	-	156,350
Intergovernmental revenues	1,278,007	3,154	94,117	48,666	1,423,944
Property tax	19,251	17,303	-	-	36,554
Total Deferred Inflows Of Resources	1,453,608	20,457	94,117	48,666	1,616,848
FUND BALANCES					
Nonspendable:					
Inventory	138,961	-	-	-	138,961
Deposits	-	-	-	900,233	900,233
Prepaid items	305,311	-	-	-	305,311
Restricted for:					
Forfeiture funds	352,405	-	-	-	352,405
Police inventory savings	7,336	-	-	-	7,336
TIF economic development	-	1,663,996	-	-	1,663,996
Collinsville Crossings debt	-	-	2,419,207	-	2,419,207
Motor fuel tax	-	-	-	516,083	516,083
Police vehicles	-	-	-	17,785	17,785
Business districts	-	-	-	22,090	22,090
Committed to:					
Tree memorial	-	-	-	3,706	3,706
DUI court fines	-	-	-	6,117	6,117
Collins House	-	-	-	5,135	5,135
Collinsville animal shelter	-	-	-	211,934	211,934
Capital projects	-	-	-	2,083,455	2,083,455
Assigned for:					
Subsequent year's budget	679,625	-	-	-	679,625
Unassigned	6,860,900	-	-	-	6,860,900
Total Fund Balances	8,344,538	1,663,996	2,419,207	3,766,538	16,194,279
Total Liabilities, Deferred Inflows Of Resources, And Fund Balances	\$ 11,580,433	2,026,736	2,697,806	4,411,498	20,716,473

CITY OF COLLINSVILLE, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016

Total Fund Balances - Governmental Funds \$ 16,194,279

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of the assets is \$70,042,037 and the accumulated depreciation is \$37,304,329. 32,737,708

Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:

Net pension liability	(26,208,893)
Deferred outflows related to pensions	4,791,707
Deferred inflows related to pensions	(1,742,524)
Net OPEB obligation	(2,148,270)
Insurance trust	1,631,443
Workers compensation payable	(354,964)

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds. 1,616,848

Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Accrued interest payable	(365,153)
Accrued compensated absences	(1,337,835)
Capital leases payable	(923,143)
General obligation bonds	(8,350,000)
Revenue bonds	(20,145,000)
Unamortized bond premium	(54,923)
Unamortized bond deferred charges	370,675

Total Net Position Of Governmental Activities \$ (4,288,045)

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Tax Increment Financing Fund	Collinsville Crossings Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 2,680,884	2,591,562	-	-	5,272,446
Intergovernmental	13,204,848	131,183	2,168,722	1,493,451	16,998,204
Other local taxes	1,592,080	70,414	-	1,012,079	2,674,573
Licenses and permits	856,163	-	-	-	856,163
Charges for services	2,344,411	-	-	-	2,344,411
Fines and forfeitures	172,615	-	-	19,918	192,533
Investment income	14,895	7,896	221	10,950	33,962
Gifts and donations	27,823	6,650	-	1,195	35,668
Other	436,312	231,470	-	-	667,782
Total Revenues	<u>21,330,031</u>	<u>3,039,175</u>	<u>2,168,943</u>	<u>2,537,593</u>	<u>29,075,742</u>
EXPENDITURES					
Current:					
General government	3,743,753	-	-	5,225	3,748,978
Public safety	13,077,952	-	-	-	13,077,952
Public works	2,195,358	-	-	247,242	2,442,600
Health and sanitation	1,496,230	-	-	-	1,496,230
Community/economic development	323,480	1,094,936	41,500	503,444	1,963,360
Community services	132,309	871,238	-	-	1,003,547
Capital outlay	162,514	880,088	-	1,946,191	2,988,793
Debt service:					
Principal	1,555	173,471	505,000	172,986	853,012
Interest and fiscal charges	207	123,034	1,262,965	45,904	1,432,110
Total Expenditures	<u>21,133,358</u>	<u>3,142,767</u>	<u>1,809,465</u>	<u>2,920,992</u>	<u>29,006,582</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>196,673</u>	<u>(103,592)</u>	<u>359,478</u>	<u>(383,399)</u>	<u>69,160</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	9,700	-	-	42,652	52,352
Issuance of long-term debt	-	-	-	900,233	900,233
Transfers in	852,705	-	-	78,573	931,278
Transfers out	-	(78,573)	-	(100,000)	(178,573)
Total Other Financing Sources (Uses)	<u>862,405</u>	<u>(78,573)</u>	<u>-</u>	<u>921,458</u>	<u>1,705,290</u>
NET CHANGE IN FUND BALANCES	1,059,078	(182,165)	359,478	538,059	1,774,450
FUND BALANCES, JANUARY 1	7,362,321	1,846,161	2,059,729	3,228,479	14,496,690
CHANGE IN INVENTORY	<u>(76,861)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(76,861)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 8,344,538</u>	<u>1,663,996</u>	<u>2,419,207</u>	<u>3,766,538</u>	<u>16,194,279</u>

CITY OF COLLINSVILLE, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Net Change In Fund Balances - Governmental Funds \$ 1,774,450

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays over the capitalization threshold (\$2,938,454) exceeded depreciation (\$2,587,487) in the current period. 350,967

The net effect of various transactions involving capital assets:

Cost of disposals, net of accumulated depreciation	(2,439)
Contributed capital assets	1,212,383

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. 182,099

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. Also, the governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Issuance:	
Capital lease	(900,233)
Repayments:	
General obligation bonds	625,000
Revenue bonds	105,000
Capital leases	123,012
Amortization	(30,006)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Accrued interest on long-term debt	88,348
Accrued compensated absences	(94,507)
Net OPEB obligation	(106,964)
Pension expense	(2,071,694)
Insurance trust	(160,954)
Workers compensation payable	348,176

The governmental funds report the changes in inventory as a direct change to fund balances. The statement of activities reports the change in inventory as a change to the supplies expense account where the purchases were recorded. This amount is the change in inventory balances. (76,861)

Change In Net Position Of Governmental Activities \$ 1,365,777

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF NET POSITION - PROPRIETARY FUND
DECEMBER 31, 2016

	<u>Water And Sewer Fund</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 568,092
Investments	3,257,659
Receivables, net:	
Services	1,738,934
Due from other funds	48
Inventory	130,562
Prepaid items	278,745
Total Current Assets	<u>5,974,040</u>
Noncurrent Assets	
Capital assets:	
Land and construction in progress	1,357,923
Other capital assets, net of accumulated depreciation	<u>32,577,080</u>
Total Capital Assets	33,935,003
Restricted cash	<u>588,865</u>
Total Noncurrent Assets	<u>34,523,868</u>
Total Assets	<u>40,497,908</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	784,381
Deferred amounts related to pensions	<u>737,836</u>
Total Deferred Outflows Of Resources	<u>1,522,217</u>
LIABILITIES	
Current Liabilities	
Accounts payable	173,652
Accrued payroll and benefits	129,772
Customer deposits payable	588,865
Accrued interest payable	16,755
Compensated absences - current	299,071
Debt payable - current	<u>1,105,798</u>
Total Current Liabilities	<u>2,313,913</u>
Noncurrent Liabilities	
Compensated absences	330,320
Net OPEB obligation	310,277
Net pension liability	1,017,165
Debt payable	<u>12,073,985</u>
Total Noncurrent Liabilities	<u>13,731,747</u>
Total Liabilities	<u>16,045,660</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>273,223</u>
NET POSITION	
Net investment in capital assets	21,539,601
Unrestricted	<u>4,161,641</u>
Total Net Position	<u><u>\$ 25,701,242</u></u>

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGE
IN NET POSITION - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Water And Sewer Fund</u>
OPERATING REVENUES	
Charges for services	\$ 8,473,201
Fees	263,133
Other	34,790
Total Operating Revenues	<u>8,771,124</u>
OPERATING EXPENSES	
Personnel services	3,789,187
Contractual services	1,396,447
Commodities	707,440
Maintenance	451,863
Depreciation	1,624,507
Total Operating Expenses	<u>7,969,444</u>
OPERATING INCOME	<u>801,680</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	19,611
Interest expense	(463,003)
Total Nonoperating Revenues (Expenses)	<u>(443,392)</u>
INCOME BEFORE TRANSFERS	358,288
TRANSFERS OUT	<u>(752,705)</u>
CHANGE IN NET POSITION	(394,417)
NET POSITION, JANUARY 1	<u>26,095,659</u>
NET POSITION, DECEMBER 31	<u><u>\$ 25,701,242</u></u>

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Water And Sewer Fund</u>
DECREASE IN CASH AND CASH EQUIVALENTS	
Cash flows from operating activities:	
Receipts from customers and users	\$ 8,733,974
Payments to suppliers	(2,365,522)
Payments to employees	(3,338,168)
Other receipts	34,790
Net Cash Provided By Operating Activities	<u>3,065,074</u>
Cash flows from noncapital financing activities:	
Due from other funds	(48)
Transfers to other funds	(752,705)
Net Cash Used In Noncapital Financing Activities	<u>(752,753)</u>
Cash flows from capital and related financing activities:	
Purchase of capital assets	(380,221)
Principal payments on long-term debt	(1,075,564)
Interest paid on long-term debt	(403,698)
Net Cash Used In Capital And Related Financing Activities	<u>(1,859,483)</u>
Cash flows from investing activities:	
Investment income	19,611
Proceeds from sale of investments	2,366,885
Purchases of investments	(3,257,659)
Net Cash Used In Investing Activities	<u>(871,163)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(418,325)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,575,282</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 1,156,957</u></u>
ENDING CASH AND CASH EQUIVALENTS RECONCILIATION	
Cash and cash equivalents	\$ 568,092
Restricted cash	588,865
Total Ending Cash And Cash Equivalents	<u><u>\$ 1,156,957</u></u>

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF CASH FLOWS - PROPRIETARY FUND (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

**Water And
Sewer Fund**

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 801,680
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,624,507
(Increase) decrease in:	
Accounts receivable	(3,806)
Inventory	106,313
Prepaid items	20,723
Deferred outflows related to pensions	2,287
Increase (decrease) in:	
Accounts payable	63,192
Accrued payroll and benefits	25,186
Customer deposits payable	1,446
Compensated absences	61,561
Net OPEB obligation	70,775
Net pension liability	17,987
Deferred inflows related to pensions	273,223
Total Adjustments	<u>2,263,394</u>
Net Cash Provided By Operating Activities	<u><u>\$ 3,065,074</u></u>

CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION -
PENSION TRUST FUNDS
DECEMBER 31, 2016

ASSETS

Cash	\$ 590,597
Investments:	
Common stock	10,992,749
Corporate bonds	4,697,042
Government securities	12,126,542
Money market funds	1,174,459
Mutual funds	13,755,908
The Illinois Funds	12
Receivables:	
Property tax	1,809,296
Interest	106,812
Total Assets	<u>45,253,417</u>

LIABILITIES

Unsettled investment transactions	60,873
Accounts payable	15,000
Total Liabilities	<u>75,873</u>

NET POSITION

Net position restricted for pensions	<u>\$ 45,177,544</u>
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CITY OF COLLINSVILLE, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

ADDITIONS

Contributions:	
Employer:	
Property tax	\$ 1,703,655
Replacement tax	232,293
Employee	563,291
Total Contributions	<u>2,499,239</u>
Reimbursements	<u>1,920</u>
Investment income	2,731,973
Less: investment management and custodial fees	<u>(154,595)</u>
Net Investment Income	<u>2,577,378</u>
Total Additions	<u>5,078,537</u>

DEDUCTIONS

Benefit payments	2,989,245
Refund of contributions	84,089
Administrative expenses	43,313
Total Deductions	<u>3,116,647</u>

CHANGE IN NET POSITION 1,961,890

NET POSITION RESTRICTED FOR PENSIONS, JANUARY 1 43,215,654

NET POSITION RESTRICTED FOR PENSIONS, DECEMBER 31 \$ 45,177,544

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The **CITY OF COLLINSVILLE, ILLINOIS** (the City) was incorporated on November 30, 1872. The City operates under a City Council - Manager form of government and provides the following services: general government, public safety (police and fire), public works, health and sanitation, community and economic development, community services, and water and sewer. The City Manager and council members exercise oversight responsibility for all of these governmental services.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

1. Reporting Entity

The financial statements of the City include the financial activities of the City and any component units, entities which are financially accountable to the City. The City does not currently have any component units.

Related organization -- The City's Mayor and Council are responsible for appointing and approving the members of the Collinsville Metropolitan Exposition Auditorium and Office Building Authority. However, the City's accountability for the Authority does not extend beyond making the appointments. The Authority's operations, capital, and debt service expenditures are financed entirely from the Authority's operations. The City has no involvement in the determination of the Authority's budget and rental rates and no obligations for the Authority's outstanding debts.

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenues, franchise taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized, when applicable, as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund -- This fund is the primary operating fund of the City. It accounts for all financial resources except those required to be accounted for in another fund.

Tax Increment Financing Fund -- This fund is a special revenue fund used to account for incremental taxes, other revenues, and all expenditures related to the tax increment financing areas.

Collinsville Crossings Fund -- This fund is a special revenue fund used to account for sales taxes that are restricted to pay debt service costs of the related economic development area.

The other governmental funds of the City are considered nonmajor. They are special revenue funds which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, one capital projects fund, and one debt service fund.

The City reports the following major proprietary fund:

Water and Sewer Fund -- This fund is used to account for the operations of the City's water and sewer department.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Additionally, the City reports the following fund type:

Pension Trust Fund -- This fund accounts for the activities of the Police and Firefighter's Pension Funds, which accumulate resources for pension benefit payments to qualified public safety employees.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation and amortization. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

4. Cash, Cash Equivalents, and Investments

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The City maintains a cash and investment pool and interest allocated to each fund based on month-end balances and investment policies.

The City is authorized by State Statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds, the Illinois Metropolitan Investment Fund, and repurchase agreements of government securities. The Pension Trust Funds are also allowed to invest limited percentages of their monies in mutual funds and equity securities.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Cash, Cash Equivalents, and Investments (Continued)

Investments are stated at fair value. Investment income is recognized as earned. Gains or losses on sales and exchanges of fixed-income securities are recognized on the transaction date.

5. Allowance for Doubtful Accounts

The allowance for uncollectible receivables is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>December 31 2016</u>
General Fund	Garbage receivables	\$ 55,249
General Fund	Ambulance receivables	247,965
Proprietary Fund	Water and sewer receivables	<u>306,871</u>
Total		<u>\$ 610,085</u>

6. Interfund Transactions

The City has the following types of transactions among funds:

Transfers -- Transfers of resources from a fund receiving revenue to the fund through which resources are to be expended are recorded as transfers. Such transfers are reported as other financing sources (uses).

Due To/From Other Funds -- Current portions of long-term interfund loans receivable/payable are considered "available spendable resources" and are reported as assets and liabilities of the appropriate funds.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported on the government-wide statement of net position as "internal balances".

7. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories are recorded as expenditures/expenses when consumed rather than when purchased. Inventory in the governmental fund consists of expendable street department supplies held for consumption. Inventory in the business-type fund consists of waterworks and sewerage supplies.

9. Restricted Assets

Certain cash and cash equivalents are restricted as to use for police seizure escrow and water and sewer customer deposits.

10. Capital Assets

Capital assets, which include property, equipment, intangibles, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is being computed on the straight-line method, using asset lives as follows:

Assets	Years
Buildings and improvements	7 - 40
Equipment	5 - 15
Vehicles	5 - 10
Infrastructure	20 - 50

11. Compensated Absences

Accumulated unpaid vacation and sick pay amounts are accrued when incurred. The City's policy permits employees to earn one to five weeks of vacation per year, based on length of service. In addition, employees earn sick leave at the rate of one and one-half working days for each calendar month of employment or 18 days per year. The maximum accumulation for any employee is one year vacation earned and 60 days of sick leave. Annually, unused sick leave over 60 days is paid to an employee at a rate of 50%. Accumulated unused sick leave is paid to an employee upon retirement.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of any applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has deferred outflows of resources related to charges on refunding of long-term debt and deferred outflows of resources related to the pension reported on the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City currently has deferred inflows of resources for unavailable revenues from various sources reported on the governmental funds balance sheet. The City also has deferred inflows of resources related to the pension reported on the statement of net position.

14. Property Taxes

The City levied its 2016 property taxes in December 2016 based upon the assessed valuation as of the previous January 1. Property taxes are due in four installments in the following year, usually beginning in June, and are considered delinquent after the due dates. Property taxes for 2016 become an enforceable lien in January 2017. Because this tax levy will be used to pay expenses budgeted in 2017, no part of this tax levy is shown as a revenue.

15. Fund Balance Policies

The fund balance amounts are reported in the following applicable categories listed from the most restrictive to the least restrictive:

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Fund Balance Policies (Continued)

Nonspendable -- The portion of fund balance that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to remain intact.

Restricted -- The portion of fund balance that is subject to external restrictions and constrained to specific purposes imposed by agreement, through constitutional provisions, or by enabling legislation.

Committed -- The portion of fund balance that are to be only used for specific purposes pursuant to constraints imposed by formal approval of an ordinance by the City Council, which has the highest level of decision-making authority. Formal Council approval is required to establish and amend or remove any specific committed balances.

Assigned -- The portion of fund balance that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Assigned balances are authorized by the City Council or by the City Manager under the direction of the City Council.

Unassigned -- Amounts that are available for any purpose; these positive amounts are reported only in the General Fund.

When an expenditure is incurred in governmental funds which may be paid using either restricted and unrestricted resources, the City's policy is to pay the expenditures from the restricted fund balance and then from less restrictive classification - committed, assigned, and unassigned fund balances.

The fund balance of the City has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain an ending fund balance of between 15% and 20% of estimated annual revenues for both the General Fund and Enterprise Fund. Should the fund balance fall below 10% of revenues, a plan for expenditure reductions and/or revenue increases shall be submitted to the City Council by the City Manager. If the balance should exceed 20%, the excess shall be utilized for one-time expenditures as recommended by the City Manager to the City Council. If the fund balance falls below 10%, the City shall rebuild the balance within two fiscal years.

16. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the City to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the City's pension defined benefit pension plans (the Plans) and additions to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE B - CASH AND INVESTMENTS

1. Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City requires that all deposits not covered by the Federal Deposit Insurance Corporation (FDIC) insurance be collateralized with investments held by the financial institution in the City's name. The value of the securities must amount to the total of the City's cash not insured by FDIC.

As of December 31, 2016, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

2. Investments

The Illinois Funds and the Illinois Metropolitan Investment Fund are pooled investments that are operated by the State of Illinois as a not-for-profit common law trust and are not registered with the SEC. The funds are monitored regularly through the state by internal and external audits. The goals of the funds are to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the City's position in the pool is the same as the value of the pool shares.

As of December 31, 2016, the City had the following investments:

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

2. Investments (Continued)

Investments	Fair Value	Maturities					Credit Risk
		No Maturity	Less Than One Year	1 - 5 Years	6 - 10 Years	More Than 10 Years	
Primary Government							
Illinois Metropolitan Investment Fund	\$ 1,273,899	1,273,899	-	-	-	-	AAA
The Illinois Funds	10,242,683	10,242,683	-	-	-	-	AAA
Money market funds	2,052,345	2,052,345	-	-	-	-	Not rated
Repurchase agreements	4,062,000	-	4,062,000	-	-	-	N/A
Total Primary Government	17,630,927	13,568,927	4,062,000	-	-	-	
Fiduciary Funds							
Firefighter's Pension Fund							
The Illinois Funds	12	12	-	-	-	-	AAA
Money market funds	94,765	94,765	-	-	-	-	Not rated
Mutual funds	11,730,452	11,730,452	-	-	-	-	N/A
Government securities:							
Federal Home Loan Mortgage Corporation	335,415	-	-	335,415	-	-	AAA
Federal National Mortgage Association	1,558,265	-	-	499,086	656,114	403,065	AAA
U.S. Treasury notes	6,255,121	-	500,239	5,399,841	355,041	-	AAA
Total Firefighter's Pension Fund	19,974,030	11,825,229	500,239	6,234,342	1,011,155	403,065	
Police Pension Fund							
Common stock	10,992,749	10,992,749	-	-	-	-	N/A
Corporate bonds	162,155	-	77,067	85,088	-	-	AAA
Corporate bonds	524,428	-	14,987	265,930	243,511	-	AA
Corporate bonds	2,206,006	-	103,580	1,525,061	527,024	50,341	A
Corporate bonds	1,804,453	-	50,132	1,532,776	221,545	-	BBB
Money market funds	1,079,694	1,079,694	-	-	-	-	Not rated
Mutual funds	2,025,456	2,025,456	-	-	-	-	N/A
Government securities:							
Government National Mortgage Association	41,161	-	-	-	1,231	39,930	AAA
Federal Home Loan Mortgage Corporation	1,493,290	-	-	417,037	-	1,076,253	AAA
Federal National Mortgage Association	1,469,862	-	165,179	128,645	338,561	837,477	AAA
Municipal bonds	258,765	-	92,196	166,569	-	-	AA
U.S. Treasury notes	714,663	-	149,775	266,547	298,341	-	AAA
Total Police Pension Fund	22,772,682	14,097,899	652,916	4,387,653	1,630,213	2,004,001	
Total Fiduciary Funds	42,746,712	25,923,128	1,153,155	10,621,995	2,641,368	2,407,066	
Total Investments	\$ 60,377,639	39,492,055	5,215,155	10,621,995	2,641,368	2,407,066	

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

2. Investments (Continued)

Investment Policies

The City's formal investment policies are as follows:

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, it is the City's policy to 1) limit investments to the safest type of security; 2) prequalify the institution's brokers/dealers, intermediaries, and advisors with which the City will conduct business; and 3) diversify the portfolio, to the extent necessary, in order to minimize potential losses on individual securities.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City minimizes concentration of credit risk by diversifying the investment portfolio.

Concentration of credit risk is required to be disclosed by the City for investments in any one issuer that represent 5% or more of total investments (investments issued by or explicitly guaranteed by the United States Government, investments in mutual funds, investments in external investment pools, and investments in other pooled investments are exempt). Defined benefit plans are required to disclose investments in any one issuer that represent 5% or more of total plan net position with the same exemptions as above. At December 31, 2016, the City had the following investment concentrations:

Investments	Fair Value	Percent Of Total Investments
Primary Government		
Money market funds	\$ 2,052,345	11.64 %
Repurchase agreements	4,062,000	23.04

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

2. Investments (Continued)

Investments	Fair Value	Percent Of Total Plan Net Position
Fiduciary Funds		
Firefighter's Pension Fund		
Fidelity 500 Index Premium Class Fund	\$ 1,074,298	5.04 %
DFA US Vector Equity Fund	1,149,443	5.39
DFA Emerging Markets Core Equity Fund	1,157,538	5.43
DFA US Small Cap Value Portfolio Fund	1,441,038	6.76
DFA US Large Cap Value Portfolio Fund	1,125,576	5.28
DFA US Small Cap Value Portfolio Fund	1,405,553	6.59
Federal National Mortgage Association	1,558,265	7.31
Police Pension Fund		
Segall Bryant & Hamill International Small Cap Fund	2,025,456	8.49
Federal Home Loan Mortgage Corporation	1,493,290	6.26
Federal National Mortgage Association	1,469,862	6.16

3. Fair Value Measurements

The City classifies its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The inputs and methodologies used for valuing investment securities are not necessarily an indication of risk associated with investing in those securities.

The City has the following recurring fair value level measurements as of December 31, 2016:

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE B - CASH AND INVESTMENTS (Continued)

3. Fair Value Measurements (Continued)

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Primary Government				
Investments by fair value level:				
Illinois Metropolitan Investment Fund	\$ 1,273,899	1,273,899	-	-
The Illinois Funds	10,242,683	-	10,242,683	-
Money market funds	2,052,345	2,052,345	-	-
Total Investments By Fair Value Level	13,568,927	<u>3,326,244</u>	<u>10,242,683</u>	<u>-</u>
Investments not subject to fair value level classification:				
Repurchase agreements	<u>4,062,000</u>			
Total Primary Government Investments	<u>\$ 17,630,927</u>			
Fiduciary Funds				
Investments by fair value level:				
Common stock	\$ 10,992,749	10,992,749	-	-
Corporate bonds	4,697,042	-	4,697,042	-
The Illinois Funds	12	-	12	-
Money market funds	1,174,459	1,174,459	-	-
Mutual funds:				
Equity	12,916,134	12,916,134	-	-
Bond	839,774	-	839,774	-
Government securities:				
Government National Mortgage Association	41,161	41,161	-	-
Federal Home Loan Mortgage Corporation	1,828,705	-	1,828,705	-
Federal National Mortgage Association	3,028,127	-	3,028,127	-
Municipal bonds	258,765	-	258,765	-
U.S. Treasury notes	6,969,784	6,969,784	-	-
Total Fiduciary Funds Investments	<u>\$ 42,746,712</u>	<u>32,094,287</u>	<u>10,652,425</u>	<u>-</u>

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE C - CAPITAL ASSETS

Capital asset activity for the governmental activities was as follows:

For The Year Ended December 31, 2016				
Governmental Activities	Balance December 31 2015	Increases	Decreases	Balance December 31 2016
Capital assets not being depreciated:				
Land	\$ 3,800,519	-	-	3,800,519
Construction in progress	80,114	2,657,814	347,666	2,390,262
Total Capital Assets Not Being Depreciated	3,880,633	2,657,814	347,666	6,190,781
Capital assets being depreciated:				
Buildings and improvements	8,972,792	88,673	-	9,061,465
Equipment	3,928,065	230,646	6,400	4,152,311
Vehicles	3,911,090	444,617	663,521	3,692,186
Infrastructure	45,868,541	1,076,753	-	46,945,294
Total Capital Assets Being Depreciated	62,680,488	1,840,689	669,921	63,851,256
Less - Accumulated depreciation for:				
Buildings and improvements	3,733,803	320,390	-	4,054,193
Equipment	3,326,842	173,593	3,961	3,496,474
Vehicles	3,392,143	228,458	663,521	2,957,080
Infrastructure	24,931,536	1,865,046	-	26,796,582
Total Accumulated Depreciation	35,384,324	2,587,487	667,482	37,304,329
Total Capital Assets Being Depreciated, Net	27,296,164	(746,798)	2,439	26,546,927
Governmental Activities Capital Assets, Net	<u>\$ 31,176,797</u>	<u>1,911,016</u>	<u>350,105</u>	<u>32,737,708</u>

Beginning capital assets were increased by \$80,114 to reflect a prior period adjustment for capital assets that were included in prior year accounts payable.

Depreciation expense was charged to functions/programs of the governmental activities as follows:

	For The Year Ended December 31 2016
Governmental Activities	
General government	\$ 156,567
Public safety	417,696
Public works, including infrastructure	1,970,998
Community and economic development	40,812
Community services	1,414
Total	<u>\$ 2,587,487</u>

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE C - CAPITAL ASSETS (Continued)

Capital asset activity for the business-type activities was as follows:

For The Year Ended December 31, 2016			
	Balance December 31 2015	Increases	Decreases
Business-type Activities			Balance December 31 2016
Capital assets not being depreciated:			
Land	\$ 382,980	68,349	-
Construction in progress	673,497	233,097	-
Total Capital Assets Not Being Depreciated	1,056,477	301,446	-
Capital assets being depreciated:			
Buildings and improvements	35,347,659	-	-
Equipment	3,048,516	48,530	-
Vehicles	997,704	30,245	21,000
Infrastructure	31,893,320	-	-
Total Capital Assets Being Depreciated	71,287,199	78,775	21,000
Less - Accumulated depreciation for:			
Buildings and improvements	11,380,107	763,701	-
Equipment	2,651,807	119,639	-
Vehicles	782,466	76,788	21,000
Infrastructure	22,350,007	664,379	-
Total Accumulated Depreciation	37,164,387	1,624,507	21,000
Total Capital Assets Being Depreciated, Net	34,122,812	(1,545,732)	-
Total Business-type Activities Capital Assets, Net	\$ 35,179,289	(1,244,286)	-

Depreciation expense was charged to functions/programs of the business-type activities as follows:

	For The Year Ended December 31 2016
Business-type Activities	
Water and sewer	\$ 1,624,507

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE D - INTERFUND TRANSACTIONS

Interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>For The Year Ended December 31 2016</u>
General Fund	Nonmajor Fund	\$ 100,000
General Fund	Water and Sewer Fund	752,705
Nonmajor Fund	Tax Increment Financing Fund	78,573
		<u> </u>
Total		<u><u>\$ 931,278</u></u>

The General Fund receives transfers for reimbursement of expenses paid by that fund for expenses related to other funds. The transfer between the Tax Increment Financing Fund and the Fournie Lane Business District Fund provided funds for debt service purposes.

Individual interfund assets and liabilities balances are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>December 31 2016</u>
General Fund	Collinsville Crossings Fund	\$ 68,813
Tax Increment Financing Fund	Collinsville Crossings Fund	115,669
Water and Sewer Fund	General Fund	48
		<u> </u>
Total		<u><u>\$ 184,530</u></u>

The outstanding balances between funds result mainly from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. All interfund balances are expected to be repaid during the fiscal year ending December 31, 2017.

NOTE E - LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE E - LONG-TERM DEBT (Continued)

	For The Year Ended December 31, 2016				Amounts
	Balance			Balance	Due
	December 31			December 31	Within
	2015	Additions	Reductions	2016	One Year
Governmental Activities					
General obligation bonds	\$ 8,975,000	-	625,000	8,350,000	655,000
Revenue bonds	20,250,000	-	105,000	20,145,000	-
Bond premium	60,154	-	5,231	54,923	-
Capital leases	145,922	900,233	123,012	923,143	122,874
Compensated absences	1,243,328	856,818	762,311	1,337,835	801,802
Total Governmental Activities	\$ 30,674,404	1,757,051	1,620,554	30,810,901	1,579,676
Business-type Activities					
General obligation bonds	\$ 13,840,000	-	1,070,000	12,770,000	1,100,000
Bond premium	483,059	-	81,977	401,082	-
Capital leases	14,265	-	5,564	8,701	5,798
Compensated absences	567,830	332,920	271,359	629,391	299,071
Total Business-type Activities	\$ 14,905,154	332,920	1,428,900	13,809,174	1,404,869

Compensated absences are generally liquidated by the General Fund.

The City has the following bond issues outstanding:

\$1,215,000 General Obligation Bonds, Series 2007B dated October 31, 2007, due in installments through December 15, 2021; interest at 3.7% to 4%. The proceeds were used to reimburse or pay redevelopment costs associated with the Fournie Lane redevelopment. The bonds are being retired by the Fournie Lane Business District Fund. The amount of bonds outstanding as of December 31, 2016 is \$525,000.

\$20,250,000 Local Government Program Revenue Bonds, Series 2007 dated July 23, 2007, due in installments through March 1, 2023; interest at 5% to 5.35%. The maturity dates may be extended if projected revenues are not met and sufficient funds to make debt payments are not available. The proceeds were used to reimburse or pay redevelopment costs associated with the Collinsville Crossings Shopping Center. The bonds are being retired by the Collinsville Crossings Fund. The amount of bonds outstanding as of December 31, 2016 is \$20,145,000.

\$2,700,000 Taxable General Obligation Bonds, Series 2009 dated January 12, 2009, due in installments through December 15, 2028; interest at 4.7% to 5.95%. The proceeds were used to pay redevelopment costs in the Eastport Plaza Drive Business District for work related to the Doubletree Inn. The bonds are being retired by the Tax Increment Financing Fund. The amount of bonds outstanding as of December 31, 2016 is \$2,075,000.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE E - LONG-TERM DEBT (Continued)

\$9,625,000 General Obligation Refunding Bonds, Series 2012 dated September 27, 2012, due in installments through December 15, 2026; interest at 1.8% to 3%. The proceeds were used to advance refund a portion of the Series 2006 Bonds. The bonds are being retired by the Water and Sewer Fund. The amount of bonds outstanding as of December 31, 2016 is \$9,445,000.

\$5,480,000 General Obligation Refunding Bonds, Series 2013A dated June 4, 2013, due in installments through December 15, 2020; interest at 3%. The proceeds were used to advance refund a portion of the Series 2006 Bonds. The bonds are being retired by the Water and Sewer Fund. The amount of bonds outstanding as of December 31, 2016 is \$3,325,000.

\$6,260,000 Taxable General Obligation Refunding Bonds, Series 2014 dated July 9, 2014, due in installments through December 15, 2027; interest at 2% to 4%. The proceeds were used to advance refund a portion of the Series 2007A Bonds. The bonds are being retired by the Collinsville Crossings Fund. The amount of bonds outstanding as of December 31, 2016 is \$5,750,000.

A summary of the debt service requirements is as follows:

For The Years Ending December 31	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 655,000	1,380,303	2,035,303	1,100,000	380,760	1,480,760
2018	705,000	1,359,330	2,064,330	1,130,000	348,540	1,478,540
2019	760,000	1,336,375	2,096,375	1,165,000	315,420	1,480,420
2020	795,000	1,308,588	2,103,588	1,200,000	281,250	1,481,250
2021	840,000	1,279,338	2,119,338	1,265,000	245,250	1,510,250
2022 - 2026	12,065,000	5,299,773	17,364,773	6,910,000	633,600	7,543,600
2027	12,675,000	2,872,228	15,547,228	-	-	-
Total	<u>\$ 28,495,000</u>	<u>14,835,935</u>	<u>43,330,935</u>	<u>12,770,000</u>	<u>2,204,820</u>	<u>14,974,820</u>

Capital Lease Agreements

\$379,721 capital lease dated December 18, 2009, for energy efficient equipment, interest at 4.25%; annual payments of \$51,653 are due through December 2018. This capital lease is being retired by both the governmental activities and business-type activities based upon actual initial costs. The principal amount of the lease outstanding as of December 31, 2016 is \$97,075.

\$900,233 capital lease dated February 22, 2016, for a fire truck, interest at 2.25%; monthly payments of \$8,590 are due through February 2026. The principal amount of the lease outstanding as of December 31, 2016 is \$834,769.

The annual debt requirements to retire capital lease agreements as of December 31, 2016 are as follows:

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE E - LONG-TERM DEBT (Continued)

For The Years Ending December 31	2009 Lease			2016 Lease		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 47,528	4,126	51,654	81,144	21,935	103,079
2018	49,547	2,106	51,653	83,404	19,676	103,080
2019	-	-	-	85,728	17,353	103,081
2020	-	-	-	88,111	14,969	103,080
2021	-	-	-	90,569	12,511	103,080
2022 - 2026	-	-	-	405,813	24,176	429,989
Total	<u>\$ 97,075</u>	<u>6,232</u>	<u>103,307</u>	<u>834,769</u>	<u>110,620</u>	<u>945,389</u>

NOTE F - LEGAL DEBT MARGIN

The City was certified as a home rule unit by the State of Illinois as of August 24, 2005. Under Section 6 of Article VII of the 1970 Illinois Constitution, home rule units have no debt limitation.

NOTE G - PENSION PLANS

1. Illinois Municipal Retirement Fund (IMRF)

Plan Description

The City's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The City's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available CAFR that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplemental information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

1. Illinois Municipal Retirement Fund (IMRF) (Continued)

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 $\frac{2}{3}$ % of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 $\frac{2}{3}$ % of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of: 3% of the original pension amount, or $\frac{1}{2}$ of the increase in the CPI of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	71
Inactive employees entitled to but not yet receiving benefits	31
Active employees	<u>85</u>
Total	<u><u>187</u></u>

Contributions

As set by statute, the City's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual contribution rate for calendar year 2016 was 10.36%. For the fiscal year ended December 31, 2016, the City contributed \$568,136 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE G - PENSION PLANS (Continued)

1. Illinois Municipal Retirement Fund (IMRF) (Continued)

Net Pension Liability

The City's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- **Actuarial Cost Method** used was Entry Age Normal.
- **Asset Valuation Method** used was Market Value of Assets.
- **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF - specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF - specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF - specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For **Active Members**, an IMRF - specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF - specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- **Long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2016:

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

1. Illinois Municipal Retirement Fund (IMRF) (Continued)

<u>Asset Class</u>	<u>Target Percentage</u>	<u>Long-term Expected Real Rate Of Return</u>
Domestic equity	38.00 %	6.85 %
International equity	17.00	6.75
Fixed income	27.00	3.00
Real estate	8.00	5.75
Alternative investments	9.00	2.65 - 7.35
Cash equivalents	1.00	2.25

Single Discount Rate

A single discount rate of 7.5% was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.5%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.5%.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

1. Illinois Municipal Retirement Fund (IMRF) (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2015	<u>\$ 27,257,187</u>	<u>24,933,517</u>	<u>2,323,670</u>
Changes for the year:			
Service cost	537,899	-	537,899
Interest	2,021,541	-	2,021,541
Difference between expected and actual experience	(341,745)	-	(341,745)
Changes of assumptions	(34,346)	-	(34,346)
Contributions - employer	-	568,136	(568,136)
Contributions - employee	-	252,058	(252,058)
Net investment income	-	1,702,493	(1,702,493)
Benefit payments, including refunds	(1,072,546)	(1,072,546)	-
Other	-	(371,182)	371,182
Net Changes	<u>1,110,803</u>	<u>1,078,959</u>	<u>31,844</u>
Balances at December 31, 2016	<u><u>\$ 28,367,990</u></u>	<u><u>26,012,476</u></u>	<u><u>2,355,514</u></u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.5%, as well as what the City's net pension liability would be using a discount rate that is 1% point lower (6.5%) or 1% point higher (8.5%) than the current rate.

	<u>1% Decrease</u>	<u>Current Single Discount Rate Assumption</u>	<u>1% Increase</u>
Net pension liability (asset)	\$6,064,880	2,355,514	(691,375)

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

1. Illinois Municipal Retirement Fund (IMRF) (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions**

For the year ended December 31, 2016, the City recognized pension expense of \$1,245,261. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Outflows</u>	<u>Inflows</u>	<u>Net Outflows</u>
Differences between expected and actual experience	\$ -	(605,502)	(605,502)
Assumption changes	411,704	(27,217)	384,487
Net difference between projected and actual earnings on pension plan investments	<u>1,296,950</u>	<u>-</u>	<u>1,296,950</u>
Total	<u><u>\$1,708,654</u></u>	<u><u>(632,719)</u></u>	<u><u>1,075,935</u></u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

**For The
Years Ending
December 31**

2017	\$ 413,328
2018	413,329
2019	285,686
2020	<u>(36,408)</u>
Total	<u><u>\$ 1,075,935</u></u>

Payable to the Pension Plan

At December 31, 2016, the City reported a payable of \$73,415 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2016.

NOTE G - PENSION PLANS (Continued)

2. Firefighters' Pension Fund

Plan Description

The Firefighters' Pension Plan is a single-employer defined benefit pension that covers all sworn fire personnel. Although this plan is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The City accounts for the plan as a Pension Trust Fund.

The Plan is administered by a Board of Trustees. The Board consists of two members appointed by the City, two active members of the fire department elected by the membership, and one retired member of the fire department elected by the membership.

Benefits Provided

The Plan provides retirement, termination, disability, and death benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011, and Tier 2 is for employees hired after January 1, 2011.

Tier 1 employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one-half of annual salary attached to rank on last day of service. The pension shall be increased by 2.5% of annual salary for each year over 20 years up to 30 years, up to a maximum of 75% of salary. Employees with at least 10 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The retiree's annual benefit payment should be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees attaining the age of 55 or more with 10 years or more years of creditable service are entitled to 2.5% of the final average salary for each year of creditable service. The salary is initially capped at \$106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced benefit. The retiree's annual benefit payment should be increased annually equal to the lesser of 3% per year or one-half the annual unadjusted percentage increase in the consumer price index for the 12 months ending with the September preceding each November 1, after attaining the age of 60.

Employees Covered by Benefit Terms

As of January 1, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>33</u>
Total	<u>63</u>

NOTE G - PENSION PLANS (Continued)

2. Firefighters' Pension Fund (Continued)

Contributions

Employees contribute a fixed percentage of their base salary to the plan. For the year ended December 31, 2016, the contribution percentage was 9.455%. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined. Effective January 1, 2011, the City's contributions must accumulate to the point where the plan is 90% funded by the year 2040.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was measured by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

Inflation	2.5%
Salary increase	Service based
Investment rate of return	6.75%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment, projected to the valuation date using Scale BB. The disabled mortality rates were based on the RP-2000 Disabled Retiree Mortality Table, projected to the valuation date using Scale BB.

The actuarial assumptions used in the January 1, 2016, valuation were based on the results of actuarial experience study performed by the State of Illinois Department of Insurance in 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. For 2016, the inflation rate assumption of the investment advisor was 3%. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

2. Firefighters' Pension Fund (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate Of Return</u>
T Bill	1.00 %	0.50 %
Short government/credit	5.00	2.00
Intermediate government	44.00	2.00
Large	5.00	4.50
Large value	5.00	5.00
Mid value	5.00	5.00
Small	6.00	6.00
Small value	6.00	7.00
International developed	4.00	4.50
International value	5.00	7.00
International small	5.00	8.00
Emerging markets	6.00	8.00
REIT	3.00	4.00

Discount Rate

A discount rate of 6.75% was used to measure the total pension liability. The projection of cash flows used to determine this discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%, the municipal bond rate is 3.78%, and the resulting single discount rate is 6.75%.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

2. Firefighters' Pension Fund (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at December 31, 2015	<u>\$ 29,937,795</u>	<u>20,330,327</u>	<u>9,607,468</u>
Changes for the year:			
Service cost	802,529	-	802,529
Interest	2,023,669	-	2,023,669
Difference between expected and actual experience	(199,157)	-	(199,157)
Contributions - employer	-	787,666	(787,666)
Contributions - employee	-	227,725	(227,725)
Net investment income	-	1,518,767	(1,518,767)
Benefit payments, including refunds	(1,520,098)	(1,520,098)	-
Administrative expense	-	(21,333)	21,333
Net Changes	<u>1,106,943</u>	<u>992,727</u>	<u>114,216</u>
Balances at December 31, 2016	<u><u>\$ 31,044,738</u></u>	<u><u>21,323,054</u></u>	<u><u>9,721,684</u></u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be using a discount rate that is 1% point lower (5.75%) or 1% point higher (7.75%) than the current rate.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
Net pension liability	\$13,978,028	9,721,684	6,227,019

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

2. Firefighters' Pension Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2016, the City recognized pension expense of \$1,677,757. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Outflows</u>	<u>Inflows</u>	<u>Net Outflows</u>
Differences between expected and actual experience	\$ -	(536,872)	(536,872)
Assumption changes	971,145	-	971,145
Net difference between projected and actual earnings on pension plan investments	<u>927,008</u>	<u>-</u>	<u>927,008</u>
Total	<u><u>\$ 1,898,153</u></u>	<u><u>(536,872)</u></u>	<u><u>1,361,281</u></u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

**For The
Years Ending
December 31**

2017	\$ 412,495
2018	412,496
2019	412,496
2020	59,700
2021	92,545
Thereafter	<u>(28,451)</u>
Total	<u><u>\$ 1,361,281</u></u>

3. Police Pension Fund

Plan Description

The Police Pension Plan is a single-employer defined benefit pension that covers all sworn police personnel. Although this plan is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The City accounts for the plan as a Pension Trust Fund.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

3. Police Pension Fund (Continued)

The plan is administered by a Board of Trustees. The Board consists of two members appointed by the City, two active members of the police department elected by the membership, and one retired member of the police department elected by the membership.

Benefits Provided

The Plan provides retirement, termination, disability, and death benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011, and Tier 2 is for employees hired after January 1, 2011.

Tier 1 employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one-half of annual salary attached to rank on last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of annual salary for each year over 20 years up to 30 years, up to a maximum of 75% of salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The retiree's annual benefit payment should be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees attaining the age of 55 or more with 10 years or more years of creditable service are entitled to 2.5% of the final average salary for each year of creditable service. The salary is initially capped at \$106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced benefit. The retiree's annual benefit payment should be increased annually equal to the lessor of 3% per year or one-half the annual unadjusted percentage increase in the consumer price index for the 12 months ending with the September preceding each November 1, after attaining the age of 60.

Employees Covered by Benefit Terms

As of January 1, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	38
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>40</u>
Total	<u><u>81</u></u>

NOTE G - PENSION PLANS (Continued)

3. Police Pension Fund (Continued)

Contributions

Employees contribute a fixed percentage of their base salary to the plan. For the year ended December 31, 2016, the contribution percentage was 9.91%. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined. Effective January 1, 2011, the City's contributions must accumulate to the point where the plan is 90% funded by the year 2040.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was measured by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

Inflation	2.5%
Salary increase	Service based
Investment rate of return	6.75%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment, projected to the valuation date using Scale BB. The disabled mortality rates were based on the RP-2000 Disabled Retiree Mortality Table, projected to the valuation date using Scale BB.

The actuarial assumptions used in the January 1, 2016, valuation were based on the results of actuarial experience study performed by the State of Illinois Department of Insurance in 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. For 2016, the inflation rate assumption of the investment advisor was 2%. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

3. Police Pension Fund (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate Of Return</u>
Cash and equivalents	2 - 20 %	- %
Fixed income	33 - 78	3.30
Domestic equities	20 - 55	5.70
International equities	0 - 10	6.00

Discount Rate

A discount rate of 6.75% was used to measure the total pension liability. The projection of cash flows used to determine this discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%, the municipal bond rate is 3.78%, and the resulting single discount rate is 6.75%.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

3. Police Pension Fund (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at December 31, 2015	<u>\$ 37,737,959</u>	<u>22,885,327</u>	<u>14,852,632</u>
Changes for the year:			
Service cost	900,436	-	900,436
Interest	2,555,670	-	2,555,670
Difference between expected and actual experience	(639,399)	-	(639,399)
Contributions - employer	-	1,148,282	(1,148,282)
Contributions - employee	-	335,566	(335,566)
Contributions - buy back	1,920	1,920	-
Net investment income	-	1,058,611	(1,058,611)
Benefit payments, including refunds	(1,553,236)	(1,553,236)	-
Administrative expense	-	(21,980)	21,980
Net Changes	<u>1,265,391</u>	<u>969,163</u>	<u>296,228</u>
Balances at December 31, 2016	<u><u>\$ 39,003,350</u></u>	<u><u>23,854,490</u></u>	<u><u>15,148,860</u></u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be using a discount rate that is 1% point lower (5.75%) or 1% point higher (7.75%) than the current rate.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
Net pension liability	\$20,974,059	15,148,860	10,421,017

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

3. Police Pension Fund (Continued)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions**

For the year ended December 31, 2016, the City recognized pension expense of \$1,946,257. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Outflows</u>	<u>Inflows</u>	<u>Net Outflows</u>
Differences between expected and actual experience	\$ -	(846,156)	(846,156)
Assumption changes	939,952	-	939,952
Net difference between projected and actual earnings on pension plan investments	<u>982,784</u>	<u>-</u>	<u>982,784</u>
Total	<u><u>\$ 1,922,736</u></u>	<u><u>(846,156)</u></u>	<u><u>1,076,580</u></u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

**For The
Years Ending
December 31**

2017	\$ 345,478
2018	345,477
2019	345,476
2020	146,716
2021	<u>(106,567)</u>
Total	<u><u>\$ 1,076,580</u></u>

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

4. Combining Statement of Fiduciary Net Position

	December 31, 2016		
	Firefighters' Pension	Police Pension	Total
ASSETS			
Cash	\$ 590,597	-	590,597
Investments:			
Common stock	-	10,992,749	10,992,749
Corporate bonds	-	4,697,042	4,697,042
Government securities	8,148,801	3,977,741	12,126,542
Money market funds	94,765	1,079,694	1,174,459
Mutual funds	11,730,452	2,025,456	13,755,908
The Illinois Funds	12	-	12
Receivables:			
Property tax	716,981	1,092,315	1,809,296
Interest	46,446	60,366	106,812
Total Assets	<u>21,328,054</u>	<u>23,925,363</u>	<u>45,253,417</u>
LIABILITIES			
Unsettled investment transactions	-	60,873	60,873
Accounts payable	5,000	10,000	15,000
Total Liabilities	<u>5,000</u>	<u>70,873</u>	<u>75,873</u>
NET POSITION			
Restricted for pensions	<u>\$ 21,323,054</u>	<u>23,854,490</u>	<u>45,177,544</u>

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE G - PENSION PLANS (Continued)

5. Combining Statement of Changes in Fiduciary Net Position

	For The Year Ended December 31, 2016		
	Firefighters' Pension	Police Pension	Total
ADDITIONS			
Contributions:			
Employer:			
Property tax	\$ 676,307	1,027,348	1,703,655
Replacement tax	111,359	120,934	232,293
Employee	227,725	335,566	563,291
Total Contributions	1,015,391	1,483,848	2,499,239
Reimbursements	-	1,920	1,920
Investment income	1,556,401	1,175,572	2,731,973
Less: investment fees	(37,634)	(116,961)	(154,595)
Net Investment Income	1,518,767	1,058,611	2,577,378
Total Additions	2,534,158	2,544,379	5,078,537
DEDUCTIONS			
Benefit payments	1,436,009	1,553,236	2,989,245
Refunds of contributions	84,089	-	84,089
Administrative expenses	21,333	21,980	43,313
Total Deductions	1,541,431	1,575,216	3,116,647
CHANGE IN NET POSITION	992,727	969,163	1,961,890
NET POSITION - RESTRICTED FOR PENSIONS, JANUARY 1	20,330,327	22,885,327	43,215,654
NET POSITION - RESTRICTED FOR PENSIONS, DECEMBER 31	\$ 21,323,054	23,854,490	45,177,544

NOTE H - OTHER POST-EMPLOYMENT BENEFITS (OPEB) OTHER THAN PENSIONS

Plan Description

The City maintains a single-employer defined benefit healthcare plan available for retirees. The City provides pre- and post-Medicare post-retirement healthcare benefits to all retirees who worked for the City, were enrolled in one of the City's healthcare plans at the time of employment, and receive a pension from the City through

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE H - OTHER POST-EMPLOYMENT BENEFITS (OPEB) OTHER THAN PENSIONS (Continued)

IMRF, the Police Pension Fund, or the Firefighters' Pension Fund. The various eligibility requirements vary with the type of retirement plan the employee was associated with. The City does not issue a separate report related to post-retirement healthcare benefits.

Funding Policy

The contribution requirements are as determined by the contracts with City employees and are funded as a pay-as-you-go basis. The OPEB obligation is generally liquidated by the General and Water and Sewer Funds.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

The following shows the components of the City's annual OPEB cost for the latest actuarial valuation, the amount actually contributed to the plan, and changes in the City's net OPEB obligation:

	For The Year Ended December 31 2016
Normal cost	\$ 217,981
Amortization of unfunded actuarial accrued liability (UAAL)	<u>273,762</u>
ARC	491,743
Interest on net OPEB obligation	90,419
Adjustment to ARC	<u>(75,349)</u>
Annual OPEB Cost	506,813
Contributions made	<u>(308,751)</u>
Increase In Net OPEB Obligation	198,063
Net OPEB Obligation, Beginning Of Year	<u>2,260,484</u>
Net OPEB Obligation, End Of Year	<u>\$ 2,458,547</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 and the two preceding years were as follows:

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE H - OTHER POST-EMPLOYMENT BENEFITS (OPEB) OTHER THAN PENSIONS (Continued)

<u>For The Years Ended December 31</u>	<u>Annual OPEB Cost</u>	<u>Percentage Of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2016	\$ 506,813	60.9 %	\$ 2,458,547
2015	452,312	48.3	2,260,484
2014	456,284	43.9	2,046,746

Funded Status and Funding Progress

As of January 1, 2016, the most recent actuarial valuation date, the actuarial value of assets was \$0, resulting in an UAAL and the actuarial accrued liability for benefits of \$8,212,865. The covered payroll (annual payroll of active employees covered by the plan) was \$10,433,011, and the ratio of the UAAL to the covered payroll was 79%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplemental information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to the point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Significant actuarial assumptions used in the valuation are as follows:

Valuation method	Entry age normal
Latest valuation date	January 1, 2016
Discount rate	4% per annum
Amortization period - open	30 years for initial UAAL
Medical premium rates	6.1% initial rate; 5.5% ultimate rate

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE I - COMMITMENTS AND CONTINGENCIES

At December 31, 2016, the City had entered into agreements to purchase vehicles and equipment in the amount of \$565,442. The City also had construction commitments for the construction of a new water treatment plant and various public works projects in the amount of \$18,407,324.

The City is subject to various lawsuits. Although the outcome of these lawsuits is not presently determinable, City management believes the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

NOTE J - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverages in the past three years.

The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a pooled insurance cooperative established by certain units of local government in Illinois to administer personnel benefit programs to the participating members.

As a member of the IPBC, the City has made contributions to the insurance plan, some of which are being maintained by the IPBC for future claims or for return to the City. The funds are being held in several accounts and the balances as of December 31 for each of the past three years are as follows:

	December 31		
	2016	2015	2014
Administrative Account	\$ 7,357	6,414	6,073
Benefit Account	977,245	1,178,039	1,198,266
HMO Account	5,839	(8,770)	15,183
Terminal Reserve Account	641,002	616,714	574,565
Total	<u>\$1,631,443</u>	<u>1,792,397</u>	<u>1,794,087</u>

The City is self-insured with respect to workers' compensation benefits. A third-party administers the plan and provides information to the City regarding the claims incurred. The City retains the risk for the first \$600,000 of an individual claim. Excess insurance coverage is purchased to cover individual claims in excess of

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE J - RISK MANAGEMENT (Continued)

\$600,000 for workers' compensation benefits. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years. Unpaid claims as of December 31, 2016 were \$449,447.

Balance As Of January 1, 2014	\$ 617,012
Add - Claims incurred	234,050
Less - Claims paid	<u>(225,369)</u>
Balance As Of December 31, 2014	625,693
Add - Claims incurred	443,290
Less - Claims paid	<u>(338,504)</u>
Balance As Of December 31, 2015	730,479
Add - Claims incurred	284,826
Less - Claims paid	<u>(565,858)</u>
Balance As Of December 31, 2016	<u><u>\$ 449,447</u></u>

NOTE K - SOLID WASTE LANDFILL

The City maintained a solid waste landfill east of the City. This disposal facility was closed in 1986 and was determined by the Illinois Environmental Protection Agency (IEPA) to be satisfactorily closed and covered on October 24, 1986.

The IEPA requires the City to have sufficient operable equipment, personnel, and supervision available to comply with applicable regulations; to provide a final cover of adequate depth; and adequate monitoring and control over leachate, gas, water, and settling. In the inspection made by the Madison County Building, Zoning, and Environmental Department, the City was found to be in compliance with applicable regulations.

In 1998, the IEPA notified the City that an inspection revealed possible environmental violations. At that time, the City hired an engineer to examine the cause of the violations and provide further guidance on what measures, if any, need to be taken by the City. The City has since dug wells and performed extensive testing to remedy the situation. The engineer has now filed for official permanent closure but, at this time, the IEPA has not granted that status. The City has not recorded a liability for future costs due to the uncertainty of any additional procedures and any possible related costs. Any costs would be an estimate subject to changes resulting from inflation, deflation, technology, or changes in laws or regulations.

NOTE L - INTERGOVERNMENTAL AGREEMENT

The City entered into an intergovernmental agreement with the Collinsville Metropolitan Exposition, Auditorium, and Office Building Authority (the Authority). This agreement, as amended on April 7, 1988, requires the City to collect Hotel-Motel Tax and Food and Beverages Tax. All proceeds from the taxes shall be used for the support, construction, maintenance, or financing of a facility of the Authority.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE L - INTERGOVERNMENTAL AGREEMENT (Continued)

The City has agreed to allow these funds to be used to 1) pay the principal and interest on the revenue bonds of the Authority, and 2) establish and maintain a reserve fund at \$300,000 for the payment of deficits as they become due.

The City's Hotel-Motel Tax Ordinance provides for the payment of an administration fee to the City in the amount of \$12,500 per annum after the payments noted above have been provided for. The Authority has allowed the City to withhold the administrative fee of \$12,500 for the year regardless of the balance in the reserve fund.

NOTE M - TAX INCREMENT FINANCING DISTRICTS

In 1986, the City established a Tax Increment Financing (TIF) District. Provisions for the establishment and operation of a TIF District are in the Illinois Compiled Statutes, Chapter 65, Act 5, Article 11, Division 74.4. The goals of the TIF District are defined in a redevelopment plan adopted by the City and dated December 26, 1986.

The objectives of the Collinsville, Illinois, Tax Increment Redevelopment Plan No. 1 are:

1. To reduce or eliminate those conditions which qualify the areas as a "conservation area".
2. To prevent the recurrence of those conditions.
3. To enhance the tax base of the City and the other taxing districts which extend into the project area.
4. To preserve and enhance the value of properties adjacent to the project area.
5. To encourage private investment, rehabilitation, and redevelopment in the project area.
6. To provide necessary incentives to attract quality new commercial activities in the project area that are compatible with the land use plan of the City.
7. To participate in planning, studies, professional services, site assembly, demolition, relocation, construction of public works, job training and retraining, financing costs, payment in lieu of taxes, developers' interest costs, and other qualified project costs to attract the private investment, rehabilitation, and redevelopment in an orderly plan in accordance with the City's land use plans and regulations.

The redevelopment project costs of the TIF District have been financed from three revenue sources:

1. The real estate property taxes derived from any increment in property tax valuation from an established base period.

CITY OF COLLINSVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

NOTE M - TAX INCREMENT FINANCING DISTRICTS (Continued)

2. The sales use and service tax increment, which generally is a state formula computation of the annual state sales tax increment from sales within the TIF District compared to the base period.
3. The “municipal sales tax increment” which is an amount equal to the increase in the aggregate amount of taxes paid to the City from the Local Government Tax Fund compared to the base year which shall be the calendar year immediately prior to the year in which the City adopted tax increment allocation financing.

Funds from the above sources are to be deposited in Special Tax Allocation Funds and redevelopment project costs are to be paid from these funds.

On October 22, 2001, the City established TIF District #2 to provide funds to attract development in the vacant southwest quadrant of the interchange of I-255 and Horseshoe Lake Road. This 150-acre area is suitable for retail and commercial use. TIF District #2 will be financed only with increases in property values within the district and the related incremental taxes.

On January 27, 2003, the City established TIF District #3 to provide funds to attract development in the vacant northeast quadrant of the of I-255 and I-55/70 interchange. This 66-acre area is contiguous to TIF District #1 and is suitable for an industrial park. TIF District #3 will be financed only with increases in property values within the district and the related incremental taxes.

NOTE N - FEDERAL DRUG FORFEITURE

During the year, the City received \$82,440 in federal drug forfeiture revenue and from those funds expended \$116,467 for a balance of \$317,132 at December 31, 2016. The City’s police department assists in drug raids and seizes assets during those raids. All seized assets are turned over to Federal governmental agencies and then shared on a percentage basis by municipalities and/or organizations that participated in the drug raids. The governmental agencies require that those funds be used for police operations and, in some cases, drug enforcement.

NOTE O - RESTRICTED NET POSITION

The government-wide statement of net position reports \$5,162,142 of restricted net position, all of which is restricted by enabling legislation.

NOTE P - DEPOSIT

During 2016, the City prepaid a deposit in the amount of \$900,233 for a firetruck. The City issued a capital lease to pay the deposit. The firetruck will be placed in service during 2017.

CITY OF COLLINSVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

NOTE Q - FUTURE ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, will require the City to record UAAL on the government-wide statement of net position. UAAL equals the difference between the total OPEB liability and the value of assets set aside to pay OPEB benefits. GASB 75 will be effective for the City for the year ending December 31, 2018.

NOTE R - RESTATEMENT OF FUND BALANCE/NET POSITION

The previously stated fund balance/net position have been restated as follows:

	<u>General Fund</u>	<u>Governmental Activities</u>
Fund balance/net position, December 31, 2015, as previously reported	\$ 6,726,632	(5,653,559)
Restatement for:		
Prepaid insurance	317,312	317,312
Workers' compensation payable	398,159	(304,981)
Ambulance receivable and unavailable revenue	(129,782)	(29,692)
Fire District receivable	50,000	50,000
Capital assets	-	80,114
Compensated absences	-	(113,016)
	<u> </u>	<u> </u>
Fund Balance/Net Position, December 31, 2015, As Restated	<u><u>\$ 7,362,321</u></u>	<u><u>(5,653,822)</u></u>

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REQUIRED SUPPLEMENTAL INFORMATION SECTION

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property tax	\$ 991,410	991,410	1,003,042	11,632
Intergovernmental:				
Sales and use tax	8,718,980	8,718,980	8,978,118	259,138
State income tax	2,755,580	2,755,580	2,510,431	(245,149)
Telecommunications tax	777,100	777,100	779,972	2,872
Replacement tax	88,690	88,690	51,269	(37,421)
Grants	77,030	77,030	145,237	68,207
Other	481,190	481,190	378,394	(102,796)
Other local taxes	1,668,560	1,668,560	1,632,523	(36,037)
Licenses and permits	691,560	691,560	864,610	173,050
Charges for services	2,397,910	2,397,910	2,385,968	(11,942)
Fines and forfeitures	217,610	217,610	173,131	(44,479)
Investment income	1,300	1,300	18,584	17,284
Gifts and donations	16,110	16,110	27,823	11,713
Other	281,140	281,140	333,822	52,682
Total Revenues	<u>19,164,170</u>	<u>19,164,170</u>	<u>19,282,924</u>	<u>118,754</u>
EXPENDITURES				
General government:				
City council	1,866,070	1,866,070	1,898,749	32,679
Boards	45,310	45,310	25,312	(19,998)
City manager	269,420	269,420	149,787	(119,633)
Operations	212,640	227,640	227,122	(518)
Human resources	334,330	360,330	359,976	(354)
Information technology	312,430	312,430	290,905	(21,525)
Finance	813,710	813,710	793,907	(19,803)
Total General Government	<u>3,853,910</u>	<u>3,894,910</u>	<u>3,745,758</u>	<u>(149,152)</u>
Public safety:				
Police administration	1,308,720	1,308,720	1,219,085	(89,635)
Police operations	4,419,140	4,419,140	4,150,749	(268,391)
Police support	1,551,730	1,551,730	1,332,442	(219,288)
Animal control	203,290	203,290	198,889	(4,401)
Fire administration	422,640	417,640	282,060	(135,580)
Fire operations	3,500,490	3,698,490	3,697,693	(797)
Emergency medical services	281,000	286,000	285,171	(829)
Emergency management	25,510	25,510	24,652	(858)
Total Public Safety	<u>11,712,520</u>	<u>11,910,520</u>	<u>11,190,741</u>	<u>(719,779)</u>

(Continued)

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
EXPENDITURES (Continued)				
Public works:				
Public works administration	159,070	159,070	100,098	(58,972)
Streets	2,014,020	2,014,020	1,812,978	(201,042)
Inspections	262,210	262,210	260,083	(2,127)
Total Public Works	<u>2,435,300</u>	<u>2,435,300</u>	<u>2,173,159</u>	<u>(262,141)</u>
Health and sanitation:				
Garbage service	<u>1,612,400</u>	<u>1,612,400</u>	<u>1,514,454</u>	<u>(97,946)</u>
Community/economic development:				
Community development	354,070	354,070	262,623	(91,447)
Economic development	103,890	103,890	59,356	(44,534)
Total Community/Economic Development	<u>457,960</u>	<u>457,960</u>	<u>321,979</u>	<u>(135,981)</u>
Community services:				
Shuttle bus	<u>142,850</u>	<u>142,850</u>	<u>131,556</u>	<u>(11,294)</u>
Total Expenditures	<u>20,214,940</u>	<u>20,453,940</u>	<u>19,077,647</u>	<u>(1,376,293)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,050,770)</u>	<u>(1,289,770)</u>	<u>205,277</u>	<u>1,495,047</u>
OTHER FINANCING SOURCES (USES)				
Contingency	(100,000)	(100,000)	-	(100,000)
Sale of capital assets	6,000	6,000	9,700	3,700
Transfers in	734,400	734,400	852,705	118,305
Total Other Financing Sources (Uses)	<u>640,400</u>	<u>640,400</u>	<u>862,405</u>	<u>222,005</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ (410,370)</u>	<u>(649,370)</u>	<u>1,067,682</u>	<u>1,717,052</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS				
Revenue accrual adjustments			2,047,107	
Expenditure accrual adjustments			(2,055,711)	
Inventory adjustment			<u>(76,861)</u>	
Total Adjustments To Reconcile To GAAP Basis			<u>(85,465)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			982,217	
FUND BALANCE, JANUARY 1			<u>7,362,321</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 8,344,538</u>	

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
TAX INCREMENT FINANCING FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Property tax	\$ 2,672,900	2,642,911	(29,989)
Intergovernmental:			
Sales and use tax	-	29,187	29,187
Grants	1,484,000	105,100	(1,378,900)
Other local taxes	64,000	71,154	7,154
Investment income	5,000	7,896	2,896
Gifts and donations	3,300	6,650	3,350
Other	-	233,667	233,667
Total Revenues	<u>4,229,200</u>	<u>3,096,565</u>	<u>(1,132,635)</u>
EXPENDITURES			
Community development	1,370,220	1,093,049	(277,171)
Community services	1,100,000	721,113	(378,887)
Capital outlay	3,184,000	793,377	(2,390,623)
Debt service	252,950	296,505	43,555
Total Expenditures	<u>5,907,170</u>	<u>2,904,044</u>	<u>(3,003,126)</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,677,970)	192,521	1,870,491
OTHER FINANCING USES			
Transfers out	<u>(90,670)</u>	<u>(78,573)</u>	<u>(12,097)</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (1,768,640)</u>	<u>113,948</u>	<u>1,882,588</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			
Revenue accrual adjustments		(57,390)	
Expenditure accrual adjustments		<u>(238,723)</u>	
Total Adjustments To Reconcile To GAAP Basis		<u>(296,113)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		(182,165)	
FUND BALANCE, JANUARY 1		<u>1,846,161</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 1,663,996</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
COLLINSVILLE CROSSINGS FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Intergovernmental:				
Sales and use tax	\$ 2,205,060	2,205,060	2,157,759	(47,301)
Investment income	150	150	221	71
Total Revenues	<u>2,205,210</u>	<u>2,205,210</u>	<u>2,157,980</u>	<u>(47,230)</u>
EXPENDITURES				
Community development	41,500	41,500	41,500	-
Debt service	<u>1,663,060</u>	<u>1,768,060</u>	<u>1,767,965</u>	<u>(95)</u>
Total Expenditures	<u>1,704,560</u>	<u>1,809,560</u>	<u>1,809,465</u>	<u>(95)</u>
REVENUES OVER EXPENDITURES	<u>\$ 500,650</u>	<u>395,650</u>	348,515	<u>(47,135)</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS				
Revenue accrual adjustments			<u>10,963</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			359,478	
FUND BALANCE, JANUARY 1			<u>2,059,729</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 2,419,207</u>	

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - NOTES TO
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

Note to Budgetary Schedules

City ordinance requires that a legally adopted annual budget be prepared for all funds. The City Manager compiles a budget of estimated revenues and expenditures for the City and submits the budget to the City Council prior to January 1 each year. Copies of the proposed budget are made available for public inspection for at least 10 days prior to passage of the budget. A public hearing is held on the budget by the City Council. Notice of the hearing is given by publication in a newspaper with general circulation in the City.

The legal level of budgetary control is defined as the budgeted appropriation amount at the program level of expenditures within a department.

Subsequent transfers within a fund may be made as follows:

- With the approval of the City Manager and the Finance Director, department heads may transfer amounts up to \$10,000 between programs within a department.
- City Council approval is required for all other transfers.

Unexpended appropriations lapse at year-end. Supplemental appropriations can be made with the majority vote of the City Council.

The City prepares its annual budget on the cash basis of accounting, which differs from accounting principles generally accepted in the United States of America (GAAP). The budget and all transactions are presented in accordance with the City's method (budget basis) in the required supplemental information for the major governmental funds to provide a meaningful comparison of actual results with the budget.

The City has no funds where the actual expenditures are in excess of the budgeted amounts.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF
CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS -
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEARS ENDED DECEMBER 31

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability			
Service cost	\$ 537,899	574,104	601,096
Interest on the total pension liability	2,021,541	1,930,824	1,794,917
Difference between expected and actual experience	(341,745)	(216,563)	(474,909)
Changes of assumptions	(34,346)	33,231	911,367
Benefit payments, including refunds	(1,072,546)	(1,043,363)	(970,390)
Net Change In Total Pension Liability	<u>1,110,803</u>	<u>1,278,233</u>	<u>1,862,081</u>
 Total Pension Liability Beginning	 <u>27,257,187</u>	 <u>25,978,954</u>	 <u>24,116,873</u>
 Total Pension Liability Ending (a)	 <u><u>\$ 28,367,990</u></u>	 <u><u>27,257,187</u></u>	 <u><u>25,978,954</u></u>
 Plan Fiduciary Net Position			
Contributions - employer	\$ 568,136	577,364	572,068
Contributions - employee	252,058	233,456	230,054
Net investment income	1,702,493	125,178	1,454,168
Benefit payments, including refunds	(1,072,546)	(1,043,363)	(970,390)
Other changes	(371,182)	(110,975)	(56,995)
Net Change In Plan Fiduciary Net Position	<u>1,078,959</u>	<u>(218,340)</u>	<u>1,228,905</u>
 Plan Fiduciary Net Position Beginning	 <u>24,933,517</u>	 <u>25,151,857</u>	 <u>23,922,952</u>
 Plan Fiduciary Net Position Ending (b)	 <u><u>\$ 26,012,476</u></u>	 <u><u>24,933,517</u></u>	 <u><u>25,151,857</u></u>
 Net Pension Liability Ending (a)-(b)	 <u><u>\$ 2,355,514</u></u>	 <u><u>2,323,670</u></u>	 <u><u>827,097</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.70 %	 91.48	 96.82
 Covered Employee Payroll	 \$ 5,336,237	 5,187,904	 5,087,396
 Net Pension Liability as a Percentage of Covered Employee Payroll	 44.14 %	 44.79	 16.26

Notes:

Information is not available for fiscal years prior to 2014.

The amounts noted above are as of the measurement date which is December 31.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF PENSION CONTRIBUTIONS -
ILLINOIS MUNICIPAL RETIREMENT FUND
LAST THREE FISCAL YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined pension contributions	\$ 552,834	560,294	569,280
Contributions in relation to the actuarially determined contributions	<u>568,136</u>	<u>577,364</u>	<u>572,068</u>
Contribution Deficiency (Excess)	<u>\$ (15,302)</u>	<u>(17,070)</u>	<u>(2,788)</u>
Covered Employee Payroll	\$ 5,336,237	5,187,904	5,087,396
Contributions as a Percentage of Covered Employee Payroll	10.65 %	11.13	11.24

Notes to schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	27 years closed until remaining period reaches 15 years (then 15 year rolling period)
Asset valuation method	5 years smoothed market; 20% corridor
Wage growth	3.5%
Inflation rate	2.75% - approximate
Salary increases	3.75% to 14.5%, including inflation
Investment rate of return	7.5%
Retirement age	Experience-based Table of Rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.
Mortality	For nondisabled retirees, an IMRF - specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF - specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF - specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF - specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF - specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF - specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other information:

There were no benefit changes during the year.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF
CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS -
FIREFIGHTERS' PENSION FUND
FOR THE YEARS ENDED DECEMBER 31

	2016	2015	2014
Total Pension Liability			
Service cost	\$ 802,529	751,669	742,354
Interest on the total pension liability	2,023,669	1,883,432	1,803,767
Difference between expected and actual experience	(199,157)	(512,634)	-
Changes of assumptions	-	1,359,601	-
Benefit payments, including refunds	(1,520,098)	(1,390,589)	(1,359,863)
Net Change In Total Pension Liability	<u>1,106,943</u>	<u>2,091,479</u>	<u>1,186,258</u>
Total Pension Liability Beginning	<u>29,937,795</u>	<u>27,846,316</u>	<u>26,660,058</u>
Total Pension Liability Ending (a)	<u><u>\$ 31,044,738</u></u>	<u><u>29,937,795</u></u>	<u><u>27,846,316</u></u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 787,666	743,056	666,611
Contributions - employee	227,725	234,908	239,369
Net investment income	1,518,767	(353,447)	549,826
Benefit payments, including refunds	(1,520,098)	(1,390,589)	(1,359,863)
Administrative expense	(21,333)	(13,332)	(11,689)
Net Change In Plan Fiduciary Net Position	<u>992,727</u>	<u>(779,404)</u>	<u>84,254</u>
Plan Fiduciary Net Position Beginning	<u>20,330,327</u>	<u>21,109,731</u>	<u>21,025,477</u>
Plan Fiduciary Net Position Ending (b)	<u><u>\$ 21,323,054</u></u>	<u><u>20,330,327</u></u>	<u><u>21,109,731</u></u>
Net Pension Liability Ending (a)-(b)	<u><u>\$ 9,721,684</u></u>	<u><u>9,607,468</u></u>	<u><u>6,736,585</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.68 %	67.91	75.81
Covered Employee Payroll	\$ 2,408,514	2,484,484	2,430,009
Net Pension Liability as a Percentage of Covered Employee Payroll	403.64 %	386.70	277.22

Notes:

Information is not available for fiscal years prior to 2014.

The amounts noted above are as of the measurement date which is December 31.

Changes of assumptions - For the 2015 fiscal year, amounts reported as changes of assumptions were the result of updating the mortality table to better reflect anticipated mortality experience in the future. The Healthy Lives Mortality assumption was updated from the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment to the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment, projected to the valuation date using Scale BB. Similarly, the Disabled Lives Mortality assumption was updated from the RP-2000 Disabled Mortality Table to the RP-2000 Disabled Mortality Table, projected to the valuation date using Scale BB.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF PENSION CONTRIBUTIONS -
FIREFIGHTERS' PENSION FUND
LAST THREE FISCAL YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined pension contributions	\$ 783,917	743,824	670,223
Contributions in relation to the actuarially determined contributions	<u>787,666</u>	<u>743,056</u>	<u>666,611</u>
Contribution Deficiency (Excess)	<u>\$ (3,749)</u>	<u>768</u>	<u>3,612</u>
Covered Employee Payroll	\$ 2,408,514	2,484,484	2,430,009
Contributions as a Percentage of Covered Employee Payroll	32.70 %	29.91	27.43

Notes to schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of January 1 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Projected unit credit
Amortization method	Normal cost, plus an additional amount (determined as a level percentage of payroll) to bring the plan's funded ratio to 90% by the end of fiscal year 2040
Asset valuation method	Investment gains and losses are recognized over a 5-year period
Interest rate	6.75%
Healthy Mortality Rates - Male	RP-2000 Combined Healthy Mortality Table with a blue collar adjustment
Healthy Mortality Rates - Female	RP-2000 Combined Healthy Mortality Table with a blue collar adjustment
Disability Mortality Rates - Male	RP-2000 Disabled Retiree Mortality Table
Disability Mortality Rates - Female	RP-2000 Disabled Retiree Mortality Table
Decrement other than mortality	Experience tables
Rate of service related deaths	5%
Rate of service related disabilities	90%
Salary increase	Service related table with rates grading from 12% to 4% at 30 years of service
Wage growth	4.5%
Tier 2 cost of living adjustment	1.25%
Marital status	80% of members are assumed to be married; male spouses are assumed to be 3 years older than female spouses

Other information:

There were no benefit changes during the year.

The actuarial assumptions used for determining the above amounts are based on experience for all Article 4 funds for the State of Illinois in aggregate. The Department of Insurance has approved the above actuarial assumptions. Contact the Department of Insurance for complete experiences tables.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF ANNUAL
MONEY-WEIGHTED RATE OF RETURN ON INVESTMENTS -
FIREFIGHTERS' PENSION FUND

	For The Years Ended December 31		
	2016	2015	2014
Annual money-weighted rate of return, net of investment expenses	<u>7.98 %</u>	<u>(1.68)</u>	<u>2.64</u>

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF
CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS -
POLICE PENSION FUND
FOR THE YEARS ENDED DECEMBER 31

	2016	2015	2014
Total Pension Liability			
Service cost	\$ 900,436	917,645	915,669
Interest on the total pension liability	2,555,670	2,374,481	2,253,065
Differences between expected and actual experience	(639,399)	(469,983)	-
Changes of assumptions	-	1,409,927	-
Contributions - buy back	1,920	1,920	88,916
Benefit payments, including refunds	(1,553,236)	(1,511,770)	(1,409,970)
Net Change In Total Pension Liability	<u>1,265,391</u>	<u>2,722,220</u>	<u>1,847,680</u>
 Total Pension Liability Beginning	 <u>37,737,959</u>	 <u>35,015,739</u>	 <u>33,168,059</u>
 Total Pension Liability Ending (a)	 <u><u>\$ 39,003,350</u></u>	 <u><u>37,737,959</u></u>	 <u><u>35,015,739</u></u>
 Plan Fiduciary Net Position			
Contributions - employer	\$ 1,148,282	1,193,868	1,169,202
Contributions - employee	335,566	314,877	319,074
Contributions - buy back	1,920	1,920	88,916
Net investment income	1,058,611	516,950	739,361
Benefit payments, including refunds	(1,553,236)	(1,511,770)	(1,409,970)
Administrative expense	(21,980)	(25,109)	(24,699)
Net Change In Plan Fiduciary Net Position	<u>969,163</u>	<u>490,736</u>	<u>881,884</u>
 Plan Fiduciary Net Position Beginning	 <u>22,885,327</u>	 <u>22,394,591</u>	 <u>21,512,707</u>
 Plan Fiduciary Net Position Ending (b)	 <u><u>\$ 23,854,490</u></u>	 <u><u>22,885,327</u></u>	 <u><u>22,394,591</u></u>
 Net Pension Liability Ending (a)-(b)	 <u><u>\$ 15,148,860</u></u>	 <u><u>14,852,632</u></u>	 <u><u>12,621,148</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 61.16 %	 60.64	 63.96
 Covered Employee Payroll	 \$ 3,386,135	 3,177,366	 3,262,271
 Net Pension Liability as a Percentage of Covered Employee Payroll	 447.38 %	 467.45	 386.88

Notes:

Information is not available for fiscal years prior to 2014.

The amounts noted above are as of the measurement date which is December 31.

Changes of assumptions - For the 2015 fiscal year, amounts reported as changes of assumptions were the result of updating the mortality table to better reflect anticipated mortality experience in the future. The Healthy Lives Mortality assumption was updated from the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment to the RP-2000 Combined Healthy Mortality Table with a blue collar adjustment, projected to the valuation date using Scale BB. Similarly, the Disabled Lives Mortality assumption was updated from the RP-2000 Disabled mortality Table to the RP-2000 Disabled Mortality Table, projected to the valuation date using Scale BB.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF PENSION CONTRIBUTIONS -
POLICE PENSION FUND
LAST THREE FISCAL YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined pension contributions	\$ 1,144,025	1,194,147	1,173,774
Contributions in relation to the actuarially determined contributions	<u>1,148,282</u>	<u>1,193,868</u>	<u>1,169,202</u>
Contribution Deficiency (Excess)	<u>\$ (4,257)</u>	<u>279</u>	<u>4,572</u>
Covered Employee Payroll	\$ 3,386,135	3,177,366	3,262,271
Contributions as a Percentage of Covered Employee Payroll	33.91 %	37.57	35.84

Notes to schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of January 1 each year, which is 12 months prior to the beginning of fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Projected unit credit
Amortization method	Normal cost, plus an additional amount (determined as a level percentage of payroll) to bring the plan's funded ratio to 90% by the end of fiscal year 2040
Asset valuation method	Investment gains and losses are recognized over a 5-year period
Interest rate	6.75%
Healthy Mortality Rates - Male	RP-2000 Combined Healthy Mortality Table with a blue collar adjustment
Healthy Mortality Rates - Female	RP-2000 Combined Healthy Mortality Table with a blue collar adjustment
Disability Mortality Rates - Male	RP-2000 Disabled Retiree Mortality Table
Disability Mortality Rates - Female	RP-2000 Disabled Retiree Mortality Table
Decrement other than mortality	Experience tables
Rate of service related deaths	5%
Rate of service related disabilities	70%
Salary increases	Service related table with rates grading from 11% to 4% at 30 years of service
Wage growth	4.5%
Tier 2 cost of living adjustment	1.25%
Marital status	80% of members are assumed to be married; male spouses are assumed to be 3 years older than female spouses

Other information:

There were no benefit changes during the year.

The actuarial assumptions used for determining the above amounts are based on experience for all Article 3 funds for the State Illinois in aggregate. The Department of Insurance has approved the above actuarial assumptions. Contact the Department of Insurance for complete experience tables.

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE OF ANNUAL
MONEY-WEIGHTED RATE OF RETURN ON INVESTMENTS -
POLICE PENSION FUND

	For The Years Ended December 31		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expenses	<u><u>4.90</u></u> %	<u><u>2.45</u></u>	<u><u>3.43</u></u>

CITY OF COLLINSVILLE, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION - SCHEDULE
OF FUNDING PROGRESS FOR THE RETIREE HEALTH PLAN
FOR THE YEAR ENDED DECEMBER 31, 2016

Actuarial Valuation Date January 1	Actuarial Value Of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL As A Percentage Of Covered Payroll
2016	\$ -	\$ 8,212,865	\$ (8,212,865)	- %	\$ 10,433,011	78.7 %
2015	-	6,037,835	(6,037,835)	-	12,414,523	48.6
2014	-	6,001,458	(6,001,458)	-	12,325,800	48.7
2013	-	5,539,259	(5,539,259)	-	10,301,394	53.8
2012	-	5,539,259	(5,539,259)	-	9,869,523	56.1
2011	-	5,512,804	(5,512,804)	-	10,767,700	51.2
2010	-	5,196,326	(5,196,326)	-	10,353,558	50.2

OTHER SUPPLEMENTAL INFORMATION SECTION

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special Revenue Funds								Debt Service Fund	
	Tree Memorial Fund	Motor Fuel Tax Fund	DUI Court Fine Fund	Police Vehicle Fund	Collins House Fund	Northeast Business District Fund	Collinsville Animal Shelter Fund	Capital Projects Fund	Fournie Lane Business District Fund	Total Nonmajor Governmental Funds
ASSETS										
Cash and cash equivalents	\$ 883	129,171	6,117	17,785	5,504	-	11,167	170,627	663,653	834,280
Investments	2,823	167,365	-	-	-	531,085	200,767	902,040	1,304,348	2,206,388
Receivables, net:										
Intergovernmental	-	221,302	-	-	-	123,615	-	344,917	-	352,286
Other	-	-	-	-	-	-	-	118,311	-	118,311
Deposits	-	-	-	-	-	-	-	900,233	-	900,233
Total Assets	<u>\$ 3,706</u>	<u>517,838</u>	<u>6,117</u>	<u>17,785</u>	<u>5,504</u>	<u>654,700</u>	<u>211,934</u>	<u>1,417,584</u>	<u>2,986,545</u>	<u>4,411,498</u>
LIABILITIES										
Accounts payable	\$ -	1,755	-	-	369	591,313	-	593,437	2,857	596,294
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues - Intergovernmental	-	-	-	-	-	45,735	-	45,735	-	48,666
FUND BALANCES										
Nonspendable:										
Deposits	-	-	-	-	-	-	-	900,233	-	900,233
Restricted for:										
Motor fuel tax	-	516,083	-	-	-	-	-	516,083	-	516,083
Police vehicles	-	-	-	17,785	-	-	-	17,785	-	17,785
Business districts	-	-	-	-	-	17,652	-	17,652	-	22,090
Committed to:										
Tree memorial	3,706	-	-	-	-	-	-	3,706	-	3,706
DUI court fines	-	-	6,117	-	-	-	-	6,117	-	6,117
Collins House	-	-	-	-	5,135	-	-	5,135	-	5,135
Collinsville animal shelter	-	-	-	-	-	-	211,934	211,934	-	211,934
Capital projects	-	-	-	-	-	-	-	2,083,455	-	2,083,455
Total Fund Balances	<u>3,706</u>	<u>516,083</u>	<u>6,117</u>	<u>17,785</u>	<u>5,135</u>	<u>17,652</u>	<u>211,934</u>	<u>778,412</u>	<u>2,983,688</u>	<u>3,766,538</u>
Total Liabilities, Deferred Inflows Of Resources, And Fund Balances	<u>\$ 3,706</u>	<u>517,838</u>	<u>6,117</u>	<u>17,785</u>	<u>5,504</u>	<u>654,700</u>	<u>211,934</u>	<u>1,417,584</u>	<u>2,986,545</u>	<u>4,411,498</u>

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue Funds								Debt Service Fund		
	Tree Memorial Fund	Motor Fuel Tax Fund	DUI Court Fine Fund	Police Vehicle Fund	Collins House Fund	Northeast Business District Fund	Collinsville Animal Shelter Fund	Total	Capital Projects Fund	Fournie Lane Business District Fund	Total Nonmajor Governmental Funds
REVENUES											
Intergovernmental:											
Sales and use tax	\$ -	-	-	-	-	460,157	-	460,157	-	33,725	493,882
Motor fuel tax	-	651,257	-	-	-	-	-	651,257	-	-	651,257
Grants	-	348,312	-	-	-	-	-	348,312	-	-	348,312
Other local taxes	-	-	-	-	-	-	-	-	1,012,079	-	1,012,079
Fines and forfeitures	-	-	7,705	12,213	-	-	-	19,918	-	-	19,918
Investment income	14	710	32	70	23	2,458	759	4,066	6,855	29	10,950
Gifts and donations	300	-	-	-	895	-	-	1,195	-	-	1,195
Total Revenues	314	1,000,279	7,737	12,283	918	462,615	759	1,484,905	1,018,934	33,754	2,537,593
EXPENDITURES											
Current:											
General government	740	-	-	-	4,485	-	-	5,225	-	-	5,225
Public works	-	247,242	-	-	-	-	-	247,242	-	-	247,242
Community/economic development	-	-	-	-	-	503,444	-	503,444	-	-	503,444
Capital outlay	-	305,034	19,452	19,451	-	707,738	-	1,051,675	894,516	-	1,946,191
Debt service:											
Principal	-	-	-	-	-	-	-	-	82,986	90,000	172,986
Interest and fiscal charges	-	-	-	-	-	-	-	-	21,527	24,377	45,904
Total Expenditures	740	552,276	19,452	19,451	4,485	1,211,182	-	1,807,586	999,029	114,377	2,920,992
REVENUES OVER (UNDER) EXPENDITURES	(426)	448,003	(11,715)	(7,168)	(3,567)	(748,567)	759	(322,681)	19,905	(80,623)	(383,399)
OTHER FINANCING SOURCES (USES)											
Sale of capital assets	-	-	-	-	-	-	-	-	42,652	-	42,652
Issuance of long-term debt	-	-	-	-	-	-	-	-	900,233	-	900,233
Transfers in	-	-	-	-	-	-	-	-	-	78,573	78,573
Transfers out	-	(100,000)	-	-	-	-	-	(100,000)	-	-	(100,000)
Total Other Financing Sources (Uses)	-	(100,000)	-	-	-	-	-	(100,000)	942,885	78,573	921,458
NET CHANGE IN FUND BALANCES	(426)	348,003	(11,715)	(7,168)	(3,567)	(748,567)	759	(422,681)	962,790	(2,050)	538,059
FUND BALANCES, JANUARY 1	4,132	168,080	17,832	24,953	8,702	766,219	211,175	1,201,093	2,020,898	6,488	3,228,479
FUND BALANCES, DECEMBER 31	\$ 3,706	516,083	6,117	17,785	5,135	17,652	211,934	778,412	2,983,688	4,438	3,766,538

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
TREE MEMORIAL FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Investment income	\$ 10	14	4
Gifts and donations	700	300	(400)
Total Revenues	710	314	(396)
EXPENDITURES			
General government	1,450	740	(710)
REVENUES UNDER EXPENDITURES	<u>\$ (740)</u>	(426)	<u>314</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS		<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		(426)	
FUND BALANCE, JANUARY 1		<u>4,132</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 3,706</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
MOTOR FUEL TAX FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Intergovernmental:			
Motor fuel tax	\$ 893,920	648,306	(245,614)
Grants	-	187,690	187,690
Investment income	1,500	710	(790)
Other	2,760	-	(2,760)
Total Revenues	<u>898,180</u>	<u>836,706</u>	<u>(61,474)</u>
EXPENDITURES			
Public works	330,000	245,942	(84,058)
Capital outlay	300,000	306,168	6,168
Total Expenditures	<u>630,000</u>	<u>552,110</u>	<u>(77,890)</u>
REVENUES OVER EXPENDITURES	268,180	284,596	16,416
OTHER FINANCING USES			
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 168,180</u>	<u>184,596</u>	<u>16,416</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			
Revenue accrual adjustments		163,573	
Expenditure accrual adjustments		<u>(166)</u>	
Total Adjustments To Reconcile To GAAP Basis		<u>163,407</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		348,003	
FUND BALANCE, JANUARY 1		<u>141,306</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 489,309</u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
DUI COURT FINE FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Fines and forfeitures	\$ 7,000	7,000	7,705	705
Investment income	10	10	32	22
Total Revenues	7,010	7,010	7,737	727
EXPENDITURES				
Capital outlay	10,000	20,000	19,452	(548)
REVENUES UNDER EXPENDITURES	<u>\$ (2,990)</u>	<u>(12,990)</u>	(11,715)	<u>1,275</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(11,715)	
FUND BALANCE, JANUARY 1			<u>17,832</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 6,117</u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
POLICE VEHICLE FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Fines and forfeitures	\$ 15,000	15,000	12,213	(2,787)
Investment income	20	20	70	50
Total Revenues	<u>15,020</u>	<u>15,020</u>	<u>12,283</u>	<u>(2,737)</u>
EXPENDITURES				
Capital outlay	<u>18,000</u>	<u>20,000</u>	<u>19,451</u>	<u>(549)</u>
REVENUES UNDER EXPENDITURES	<u>\$ (2,980)</u>	<u>(4,980)</u>	(7,168)	<u>(2,188)</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(7,168)	
FUND BALANCE, JANUARY 1			<u>24,953</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 17,785</u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
COLLINS HOUSE FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Investment income	\$ 10	10	23	13
Gifts and donations	750	750	895	145
Total Revenues	<u>760</u>	<u>760</u>	<u>918</u>	<u>158</u>
EXPENDITURES				
General government	760	1,760	4,116	2,356
Capital outlay	3,000	3,000	-	(3,000)
Total Expenditures	<u>3,760</u>	<u>4,760</u>	<u>4,116</u>	<u>(644)</u>
REVENUES UNDER EXPENDITURES	<u>\$ (3,000)</u>	<u>(4,000)</u>	(3,198)	<u>802</u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS				
Expenditure accrual adjustments			<u>(369)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(3,567)	
FUND BALANCE, JANUARY 1			<u>8,702</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 5,135</u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
NORTHEAST BUSINESS DISTRICT FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Intergovernmental:			
Sales and use tax	\$ 483,320	457,593	(25,727)
Grants	363,400	-	(363,400)
Investment income	200	2,458	2,258
Total Revenues	<u>846,920</u>	<u>460,051</u>	<u>(386,869)</u>
EXPENDITURES			
Economic development	512,000	482,338	(29,662)
Capital outlay	<u>970,000</u>	<u>256,198</u>	<u>(713,802)</u>
Total Expenditures	<u>1,482,000</u>	<u>738,536</u>	<u>(743,464)</u>
REVENUES UNDER EXPENDITURES	<u><u>\$ (635,080)</u></u>	<u><u>(278,485)</u></u>	<u><u>356,595</u></u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			
Revenue accrual adjustments		2,564	
Expenditure accrual adjustments		<u>(472,646)</u>	
Total Adjustments To Reconcile To GAAP Basis		<u>(470,082)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		(748,567)	
FUND BALANCE, JANUARY 1		<u>766,219</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 17,652</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
COLLINSVILLE ANIMAL SHELTER FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Original And Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES			
Investment income	\$ 100	759	659
EXPENDITURES			
Public safety	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (14,900)</u></u>	759	<u><u>15,659</u></u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS		<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		759	
FUND BALANCE, JANUARY 1		<u>211,175</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 211,934</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
CAPITAL PROJECTS FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Other local taxes	\$ 1,317,000	921,121	(395,879)
Investment income	920	6,855	5,935
Total Revenues	<u>1,317,920</u>	<u>927,976</u>	<u>(389,944)</u>
EXPENDITURES			
Capital outlay	1,813,187	891,659	(921,528)
Debt service	104,513	104,513	-
Total Expenditures	<u>1,917,700</u>	<u>996,172</u>	<u>(921,528)</u>
REVENUES UNDER EXPENDITURES	(599,780)	(68,196)	531,584
OTHER FINANCING SOURCES			
Sale of capital assets	<u>10,000</u>	<u>42,652</u>	<u>32,652</u>
REVENUES UNDER EXPENDITURES AND OTHER FINANCING SOURCES	<u><u>\$ (589,780)</u></u>	<u><u>(25,544)</u></u>	<u><u>564,236</u></u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			
Revenue accrual adjustments		90,958	
Expenditure accrual adjustments		(2,857)	
Issuance of long-term debt		<u>900,233</u>	
Total Adjustments To Reconcile To GAAP Basis		<u>988,334</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		962,790	
FUND BALANCE, JANUARY 1		<u>2,020,898</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 2,983,688</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
FOURNIE LANE BUSINESS DISTRICT FUND - BUDGET BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original And Final Budget	Actual	Over (Under) Budget
REVENUES			
Intergovernmental:			
Sales and use tax	\$ 23,730	35,775	12,045
Investment income	-	29	29
Total Revenues	<u>23,730</u>	<u>35,804</u>	<u>12,074</u>
EXPENDITURES			
Debt service	<u>114,400</u>	<u>114,377</u>	<u>(23)</u>
REVENUES UNDER EXPENDITURES	(90,670)	(78,573)	12,097
OTHER FINANCING SOURCES			
Transfers in	<u>90,670</u>	<u>78,573</u>	<u>(12,097)</u>
REVENUES UNDER EXPENDITURES AND OTHER FINANCING SOURCES	<u><u>\$ -</u></u>	<u>-</u>	<u><u>-</u></u>
ADJUSTMENTS TO RECONCILE TO GAAP BASIS			
Revenue accrual adjustments		<u>(2,050)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS		(2,050)	
FUND BALANCE, JANUARY 1		<u>6,488</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 4,438</u></u>	

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - COMBINING STATEMENT OF
FIDUCIARY NET POSITION - PENSION TRUST FUNDS
DECEMBER 31, 2016

	Firefighters' Pension	Police Pension	Total Pension Trust Funds
ASSETS			
Cash	\$ 590,597	-	590,597
Investments:			
Common stock	-	10,992,749	10,992,749
Corporate bonds	-	4,697,042	4,697,042
Government securities	8,148,801	3,977,741	12,126,542
Money market funds	94,765	1,079,694	1,174,459
Mutual funds	11,730,452	2,025,456	13,755,908
The Illinois Funds	12	-	12
Receivables:			
Property tax	716,981	1,092,315	1,809,296
Interest	46,446	60,366	106,812
Total Assets	<u>21,328,054</u>	<u>23,925,363</u>	<u>45,253,417</u>
 LIABILITIES			
Unsettled investment transactions	-	60,873	60,873
Accounts payable	5,000	10,000	15,000
Total Liabilities	<u>5,000</u>	<u>70,873</u>	<u>75,873</u>
 NET POSITION			
Restricted for pensions	<u>\$ 21,323,054</u>	<u>23,854,490</u>	<u>45,177,544</u>

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - COMBINING STATEMENT OF
CHANGES IN FIDUCIARY NET POSITION - PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Firefighters' Pension	Police Pension	Total Pension Trust Funds
ADDITIONS			
Contributions:			
Employer:			
Property tax	\$ 676,307	1,027,348	1,703,655
Replacement tax	111,359	120,934	232,293
Employee	227,725	335,566	563,291
Total Contributions	<u>1,015,391</u>	<u>1,483,848</u>	<u>2,499,239</u>
Reimbursements	-	1,920	1,920
Investment income	1,556,401	1,175,572	2,731,973
Less - Investment management and custodial fees	(37,634)	(116,961)	(154,595)
Net Investment Income	<u>1,518,767</u>	<u>1,058,611</u>	<u>2,577,378</u>
Total Additions	<u>2,534,158</u>	<u>2,544,379</u>	<u>5,078,537</u>
DEDUCTIONS			
Benefit payments	1,436,009	1,553,236	2,989,245
Refund of contributions	84,089	-	84,089
Administrative expenses	21,333	21,980	43,313
Total Deductions	<u>1,541,431</u>	<u>1,575,216</u>	<u>3,116,647</u>
CHANGE IN NET POSITION	992,727	969,163	1,961,890
NET POSITION - RESTRICTED FOR PENSIONS, JANUARY 1	<u>20,330,327</u>	<u>22,885,327</u>	<u>43,215,654</u>
NET POSITION - RESTRICTED FOR PENSION, DECEMBER 31	<u><u>\$ 21,323,054</u></u>	<u><u>23,854,490</u></u>	<u><u>45,177,544</u></u>

CITY OF COLLINSVILLE, ILLINOIS
OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, TAXES EXTENDED, AND COLLECTED
LAST TEN FISCAL YEARS

Levy Date - Calendar Year	2015		2014		2013		2012		2011	
	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County
Revenue Collection Date - Fiscal Year Ended	12/31/2016		12/31/2015		12/31/2014		12/31/2013		12/31/2012	
Assessed Valuation	<u>\$ 319,112,263</u>	<u>36,403,778</u>	<u>322,957,342</u>	<u>35,056,262</u>	<u>331,222,286</u>	<u>35,809,449</u>	<u>335,334,968</u>	<u>36,913,200</u>	<u>340,132,595</u>	<u>38,451,631</u>
Tax Rates (Per \$100 Equalized Assessed Valuation):										
General government	0.2172	0.2149	0.2442	0.2365	0.2671	0.2679	0.2657	0.2618	0.3396	0.3401
Police pension	0.3027	0.3114	0.2949	0.2998	0.2423	0.2431	0.2518	0.2586	0.2309	0.2404
Firefighters' pension	<u>0.1787</u>	<u>0.1838</u>	<u>0.1568</u>	<u>0.1595</u>	<u>0.1652</u>	<u>0.1657</u>	<u>0.1501</u>	<u>0.1542</u>	<u>0.0847</u>	<u>0.0882</u>
Total Tax Rates	<u>0.6986</u>	<u>0.7101</u>	<u>0.6959</u>	<u>0.6958</u>	<u>0.6746</u>	<u>0.6767</u>	<u>0.6676</u>	<u>0.6746</u>	<u>0.6552</u>	<u>0.6687</u>
Tax Extensions:										
General government	\$ 693,112	78,232	788,662	82,908	884,695	95,934	890,985	96,639	1,155,090	130,774
Police pension	965,953	113,361	952,401	105,099	802,552	87,053	844,373	95,458	785,366	92,438
Firefighters' pension	<u>570,254</u>	<u>66,910</u>	<u>506,397</u>	<u>55,915</u>	<u>547,179</u>	<u>59,336</u>	<u>503,338</u>	<u>56,920</u>	<u>288,092</u>	<u>33,914</u>
Total Tax Extensions	<u>\$ 2,229,319</u>	<u>258,503</u>	<u>2,247,460</u>	<u>243,922</u>	<u>2,234,426</u>	<u>242,323</u>	<u>2,238,696</u>	<u>249,017</u>	<u>2,228,548</u>	<u>257,126</u>
Total Tax Collections Through Fiscal Year End	<u>\$ 2,094,390</u>	<u>257,287</u>	<u>2,094,408</u>	<u>243,271</u>	<u>2,234,022</u>	<u>249,271</u>	<u>2,234,023</u>	<u>248,260</u>	<u>2,219,591</u>	<u>256,328</u>
Percent Of Total Taxes Collected	<u>93.95 %</u>	<u>99.53</u>	<u>93.19</u>	<u>99.73</u>	<u>99.98</u>	<u>102.87</u>	<u>99.79</u>	<u>99.70</u>	<u>99.60</u>	<u>99.69</u>

Note: The assessed valuation noted above does not include the TIF District areas.

(Continued)

CITY OF COLLINSVILLE, ILLINOIS

OTHER SUPPLEMENTAL INFORMATION - SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, TAXES EXTENDED, AND COLLECTED (Continued)
LAST TEN FISCAL YEARS

Levy Date - Calendar Year	2010		2009		2008		2007		2006	
	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County	Madison County	St. Clair County
Revenue Collection Date - Fiscal Year Ended	12/31/2011		12/31/2010		12/31/2009		12/31/2008		12/31/2007	
Assessed Valuation	<u>\$ 354,084,288</u>	<u>38,764,502</u>	<u>355,483,094</u>	<u>38,702,681</u>	<u>364,253,981</u>	<u>38,101,665</u>	<u>349,026,741</u>	<u>37,499,115</u>	<u>325,590,789</u>	<u>34,738,302</u>
Tax Rates (Per \$100 Equalized Assessed Valuation):										
General government	0.2617	0.2627	0.3539	0.3544	0.3787	0.3826	0.0819	0.0800	0.0775	0.0770
Fire protection	-	-	-	-	-	-	0.0605	0.0563	0.0546	0.0542
Police protection	-	-	-	-	-	-	0.0605	0.0563	0.0546	0.0542
Garbage	-	-	-	-	-	-	0.0300	0.0298	0.0517	0.0514
Retirement	-	-	-	-	-	-	0.0391	0.0389	0.0257	0.0267
Police pension	0.2277	0.2368	0.1730	0.1797	0.1472	0.1470	0.1251	0.1242	0.1079	0.1115
Firefighters' pension	0.1418	0.1475	0.1031	0.1071	0.0878	0.0876	0.0671	0.0666	0.0819	0.0847
Tort liability	-	-	-	-	-	-	0.1156	0.1147	0.1331	0.1375
Social Security	-	-	-	-	-	-	0.0522	0.0518	0.0587	0.0607
Audit	-	-	-	-	-	-	0.0053	0.0052	0.0065	0.0064
Unemployment	-	-	-	-	-	-	0.0063	0.0062	0.0073	0.0076
Total Tax Rates	<u>0.6312</u>	<u>0.6470</u>	<u>0.6300</u>	<u>0.6412</u>	<u>0.6137</u>	<u>0.6172</u>	<u>0.6436</u>	<u>0.6300</u>	<u>0.6595</u>	<u>0.6719</u>
Tax Extensions:										
General government	\$ 926,639	101,834	1,258,055	137,162	1,379,430	145,777	285,853	29,999	252,333	26,748
Fire protection	-	-	-	-	-	-	211,161	21,112	177,773	18,828
Police protection	-	-	-	-	-	-	211,161	21,112	177,773	18,828
Garbage	-	-	-	-	-	-	104,708	11,175	168,330	17,855
Retirement	-	-	-	-	-	-	136,469	14,587	83,677	9,275
Police pension	806,250	91,794	614,986	69,549	536,182	56,009	436,632	46,574	351,312	38,733
Firefighters' pension	502,092	57,178	366,503	41,451	319,815	33,377	234,197	24,974	266,659	29,423
Tort liability	-	-	-	-	-	-	403,475	43,011	433,361	47,765
Social Security	-	-	-	-	-	-	182,192	19,425	191,122	21,086
Audit	-	-	-	-	-	-	18,498	1,950	21,163	2,223
Unemployment	-	-	-	-	-	-	21,989	2,325	23,768	2,640
Total Tax Extensions	<u>\$ 2,234,981</u>	<u>250,806</u>	<u>2,239,544</u>	<u>248,162</u>	<u>2,235,427</u>	<u>235,163</u>	<u>2,246,335</u>	<u>236,244</u>	<u>2,147,271</u>	<u>233,404</u>
Total Tax Collections Through Fiscal Year End	<u>\$ 2,217,760</u>	<u>250,780</u>	<u>2,226,004</u>	<u>246,911</u>	<u>2,215,607</u>	<u>234,439</u>	<u>2,237,260</u>	<u>241,657</u>	<u>2,133,396</u>	<u>232,603</u>
Percent of Total Taxes Collected	<u>99.23 %</u>	<u>99.99</u>	<u>99.40</u>	<u>99.50</u>	<u>99.11</u>	<u>99.69</u>	<u>99.60</u>	<u>102.29</u>	<u>99.35</u>	<u>99.66</u>

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STATISTICAL SECTION

CITY OF COLLINSVILLE, ILLINOIS

STATISTICAL

This part of the City's CAFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

Contents	Pages
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	99 - 103
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources.	104 - 110
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	111 - 113
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	114 - 115
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	116 - 118

Sources: Unless otherwise noted, the information in these schedules is derived from the CAFR for the relevant year.

CITY OF COLLINSVILLE, ILLINOIS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
Net investment in capital assets	\$ 32,649,334	30,222,716	28,653,484	27,516,251	26,243,390	26,199,136	27,069,921	27,107,312	27,730,589	25,681,657
Restricted for:										
Economic development	4,197,777	3,905,890	5,467,341	6,327,729	6,410,973	7,169,588	6,848,853	6,696,868	5,477,490	6,225,360
Other purposes	-	-	-	-	-	-	500,174	293,292	435,331	402,674
Restricted tax revenues	586,839	940,787	1,475,838	1,935,056	2,611,027	2,198,586	-	-	-	-
Forfeitures and seizures	377,526	413,024	252,845	229,088	398,322	435,282	-	-	-	-
Unrestricted	(42,099,521)	(41,136,239)	(38,238,928)	(22,616,932)	(23,726,270)	(24,787,168)	(25,031,123)	(27,064,010)	(24,088,885)	(23,192,169)
Total Governmental Activities Net Position	<u>\$ (4,288,045)</u>	<u>(5,653,822)</u>	<u>(2,389,420)</u>	<u>13,391,192</u>	<u>11,937,442</u>	<u>11,215,424</u>	<u>9,387,825</u>	<u>7,033,462</u>	<u>9,554,525</u>	<u>9,117,522</u>
Business-type Activities										
Net investment in capital assets	\$ 21,539,601	21,767,625	21,326,364	20,771,958	21,305,022	22,981,311	23,207,196	23,766,488	22,656,637	20,928,363
Unrestricted	4,161,641	4,328,034	5,098,389	4,673,152	4,604,246	3,690,694	3,227,805	2,528,084	3,186,263	4,432,403
Total Business-type Activities Net Position	<u>\$ 25,701,242</u>	<u>26,095,659</u>	<u>26,424,753</u>	<u>25,445,110</u>	<u>25,909,268</u>	<u>26,672,005</u>	<u>26,435,001</u>	<u>26,294,572</u>	<u>25,842,900</u>	<u>25,360,766</u>
Primary Government										
Net investment in capital assets	\$ 54,188,935	51,990,341	49,979,848	48,288,209	47,548,412	49,180,447	50,277,117	50,873,800	50,387,226	46,610,020
Restricted for:										
Economic development	4,197,777	3,905,890	5,467,341	6,327,729	6,410,973	7,169,588	6,848,853	6,696,868	5,477,490	6,225,360
Other purposes	-	-	-	-	-	-	500,174	293,292	435,331	402,674
Special revenue funds	586,839	940,787	1,475,838	1,935,056	2,611,027	2,198,586	-	-	-	-
Forfeitures and seizures	377,526	413,024	252,845	229,088	398,322	435,282	-	-	-	-
Unrestricted	(37,937,880)	(36,808,205)	(33,140,539)	(17,943,780)	(19,122,024)	(21,096,474)	(21,803,318)	(24,535,926)	(20,902,622)	(18,759,766)
Total Primary Government Net Position	<u>\$ 21,413,197</u>	<u>20,441,837</u>	<u>24,035,333</u>	<u>38,836,302</u>	<u>37,846,710</u>	<u>37,887,429</u>	<u>35,822,826</u>	<u>33,328,034</u>	<u>35,397,425</u>	<u>34,478,288</u>

Notes:

2014 was restated for the implementation of GASB 68.

2015 was restated for various accrual items.

CITY OF COLLINSVILLE, ILLINOIS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
EXPENSES										
Governmental Activities										
General government	\$ 4,156,991	4,012,953	3,667,032	3,891,863	2,740,990	3,409,165	3,270,285	3,691,084	3,702,069	3,157,710
Public safety	15,204,614	16,680,952	13,517,895	13,164,090	13,240,053	12,995,924	10,802,030	10,568,120	10,620,814	8,686,394
Public works	4,632,542	4,431,379	4,460,286	4,030,653	3,932,367	4,002,295	3,976,489	4,041,241	3,832,886	3,615,277
Health and sanitation	1,496,230	1,631,883	1,459,591	1,511,678	1,491,279	1,416,012	1,353,435	1,426,460	1,354,057	1,310,481
Community/economic development	2,061,689	4,594,607	1,759,411	2,330,004	2,893,966	2,154,758	1,920,748	4,016,787	1,746,038	26,934,117
Community services	981,231	933,423	1,062,598	1,535,746	864,479	813,871	990,128	768,055	986,923	705,723
Interest on long-term debt	1,373,768	1,468,868	1,615,051	1,595,102	1,661,700	1,725,701	1,684,646	1,761,889	1,636,717	580,512
Total Governmental Activities Expenses	29,907,065	33,754,065	27,541,864	28,059,136	26,824,834	26,517,726	23,997,761	26,273,636	23,879,504	44,990,214
Business-type Activities										
Water and sewer	8,432,447	8,395,150	8,028,603	7,709,187	7,747,964	6,719,339	6,340,186	6,326,386	6,144,374	6,215,946
Total Primary Government Expenses	38,339,512	42,149,215	35,570,467	35,768,323	34,572,798	33,237,065	30,337,947	32,600,022	30,023,878	51,206,160
PROGRAM REVENUES										
Governmental Activities										
Charges for Services:										
General government	603,717	382,583	421,808	427,645	479,558	447,566	306,831	261,689	327,918	278,929
Public safety	1,492,036	1,310,274	1,287,537	1,449,261	1,109,036	1,242,999	1,442,359	1,156,229	1,139,367	1,182,173
Public works	3,289	3,131	2,960	4,277	809	24,752	31,416	54,807	89,491	58,374
Health and sanitation	1,479,027	1,512,201	1,502,939	1,487,683	1,445,574	1,393,246	1,330,220	1,241,273	1,249,091	1,178,636
Community/economic development	1,910,839	1,980,976	1,882,386	1,694,572	1,795,984	1,591,500	1,534,235	1,606,535	1,527,838	1,562,567
Community services	3,576	5,095	3,490	4,099	-	-	-	-	-	-
Operating grants and contributions	153,028	119,444	187,587	406,118	285,237	319,760	344,336	392,021	322,275	535,948
Capital grants and contributions	1,665,795	1,930,518	1,170,692	62,320	546,922	559,162	1,387,511	322,196	50,000	514,325
Total Governmental Activities										
Program Revenues	7,311,307	7,244,222	6,459,399	5,535,975	5,663,120	5,578,985	6,376,908	5,034,750	4,705,980	5,310,952
Business-type Activities										
Water and sewer	8,771,124	8,723,993	8,807,956	7,866,508	7,802,609	7,515,589	7,027,785	6,973,798	6,468,698	6,409,564
Capital grants and contributions	-	-	133,116	-	56,590	50,000	-	-	-	50,000
Total Business-type Activities										
Program Revenues	8,771,124	8,723,993	8,941,072	7,866,508	7,859,199	7,565,589	7,027,785	6,973,798	6,468,698	6,459,564
Total Primary Government										
Program Revenues	16,082,431	15,968,215	15,400,471	13,402,483	13,522,319	13,144,574	13,404,693	12,008,548	11,174,678	11,770,516
NET REVENUES (EXPENSES)										
Governmental activities	(22,595,758)	(26,509,843)	(21,082,465)	(22,523,161)	(21,161,714)	(20,938,741)	(17,620,853)	(21,238,886)	(19,173,524)	(39,679,262)
Business-type activities	338,677	328,843	912,469	157,321	111,235	846,250	687,599	647,412	324,324	243,618
Total Primary Government Net										
Revenues (Expenses)	(22,257,081)	(26,181,000)	(20,169,996)	(22,365,840)	(21,050,479)	(20,092,491)	(16,933,254)	(20,591,474)	(18,849,200)	(39,435,644)

(Continued)

CITY OF COLLINSVILLE, ILLINOIS
CHANGE IN NET POSITION (Continued)
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
GENERAL REVENUES										
Governmental Activities And										
Business-type Activities										
Property tax	5,309,000	5,376,334	5,335,681	5,262,251	5,652,052	5,033,701	4,245,218	4,232,317	4,302,272	3,871,516
Intergovernmental:										
Sales and use tax	8,135,442	7,681,760	7,267,476	7,114,464	6,960,734	6,701,081	5,995,069	9,372,130	9,366,452	5,948,214
Home rule sales tax	3,776,307	3,758,167	3,793,196	3,806,590	4,045,647	4,276,149	3,754,669	-	-	-
State income tax	2,457,395	2,765,835	2,422,384	2,466,620	2,303,131	1,972,782	1,974,281	2,052,414	2,387,557	2,254,175
Telecommunications tax	757,694	798,293	767,125	918,488	1,231,171	1,155,235	1,083,623	1,064,333	1,088,734	1,091,011
Motor fuel tax	651,257	625,340	633,664	625,859	648,047	636,920	654,745	660,266	677,328	721,310
Replacement tax	283,562	311,592	287,699	295,965	266,540	260,211	64,971	48,664	101,260	127,221
Utility tax	1,012,079	352,187	377,378	364,452	331,315	371,807	377,363	363,431	393,417	742,387
Franchise fees	413,785	436,722	422,402	390,144	391,735	358,249	331,463	340,362	282,896	282,467
Other taxes	151,413	401,383	382,567	337,931	259,090	347,815	387,477	199,162	429,468	166,207
Investment income	53,573	13,039	9,135	10,985	18,402	25,152	58,215	123,458	686,182	1,425,681
Gain (loss) on sale of assets	49,913	-	16,566	(108,145)	-	-	-	-	-	-
Other	177,021	67,115	72,775	35,320	57,931	87,569	500,952	65,546	52,771	50,933
Total General Revenues	<u>23,228,441</u>	<u>22,587,767</u>	<u>21,788,048</u>	<u>21,520,924</u>	<u>22,165,795</u>	<u>21,226,671</u>	<u>19,428,046</u>	<u>18,522,083</u>	<u>19,768,337</u>	<u>16,681,122</u>
CHANGE IN NET POSITION										
Governmental activities	1,365,777	(3,264,139)	1,352,399	(380,758)	1,618,144	897,176	2,354,363	(2,521,063)	437,003	(23,693,092)
Business-type activities	<u>(394,417)</u>	<u>(329,094)</u>	<u>265,653</u>	<u>(464,158)</u>	<u>(502,828)</u>	<u>237,004</u>	<u>140,429</u>	<u>451,672</u>	<u>482,134</u>	<u>938,570</u>
Total Primary Government	<u>\$ 971,360</u>	<u>(3,593,233)</u>	<u>1,618,052</u>	<u>(844,916)</u>	<u>1,115,316</u>	<u>1,134,180</u>	<u>2,494,792</u>	<u>(2,069,391)</u>	<u>919,137</u>	<u>(22,754,522)</u>

CITY OF COLLINSVILLE, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund										
Reserved	\$ -	-	-	-	-	-	500,174	293,292	435,331	402,674
Unreserved	-	-	-	-	-	-	3,725,822	2,548,980	3,340,485	3,445,301
Nonspendable	444,272	533,134	429,690	108,222	60,694	81,235	-	-	-	-
Restricted	359,741	388,071	242,904	217,313	291,947	435,282	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	679,625	-	-	-	-	-	-	-	-	-
Unassigned	6,860,900	6,441,116	5,553,339	5,188,655	4,549,074	3,646,001	-	-	-	-
Total General Fund	\$ 8,344,538	7,362,321	6,225,933	5,514,190	4,901,715	4,162,518	4,225,996	2,842,272	3,775,816	3,847,975
All Other Governmental Funds										
Reserved	\$ -	-	-	-	-	-	6,848,853	4,995,292	5,477,490	6,225,360
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	1,950,972	3,213,077	1,360,737	1,649,436
Debt Service Funds	-	-	-	-	-	-	5,982	3,027	(72,625)	(214)
Capital Projects Funds	-	-	-	-	-	-	285,598	32,906	548,608	656,642
Nonspendable	900,233	-	-	-	-	-	-	-	-	-
Restricted	4,639,161	4,871,630	6,953,120	8,274,560	9,053,530	9,368,174	-	-	-	-
Committed	2,310,347	2,262,739	2,002,222	1,368,820	844,992	239,174	-	-	-	-
Unassigned	-	-	-	-	-	(16)	-	-	-	-
Total All Other Governmental Funds	\$ 7,849,741	7,134,369	8,955,342	9,643,380	9,898,522	9,607,332	9,091,405	8,244,302	7,314,210	8,531,224

The City implemented GASB 54 in 2011.

2015 General Fund was restated for various accrual items.

CITY OF COLLINSVILLE, ILLINOIS
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
REVENUES										
Property tax	\$ 5,272,446	5,376,334	5,335,681	5,262,251	5,652,052	5,033,701	4,245,218	4,232,317	4,302,272	3,871,516
Intergovernmental	16,998,204	16,451,296	15,780,093	16,221,795	16,999,171	15,372,017	14,896,945	14,277,145	14,959,290	11,882,064
Other local taxes	2,674,573	2,078,771	1,951,557	1,789,280	1,753,103	1,735,290	1,645,118	1,638,521	1,706,896	2,051,613
Licenses and permits	856,163	699,035	702,228	574,861	678,019	645,872	577,085	548,694	566,141	510,380
Charges for services	2,344,411	2,357,410	2,383,584	2,632,073	2,322,508	2,361,175	2,282,887	2,178,897	2,037,103	1,817,092
Fines and forfeitures	192,533	383,365	303,006	171,629	283,081	324,944	413,217	241,943	263,977	434,073
Investment income	33,962	10,404	7,932	8,742	13,056	11,137	17,442	19,198	193,230	430,729
Gifts and donations	35,668	20,753	75,382	227,103	88,572	43,314	81,406	46,692	78,152	67,038
Other	667,782	510,950	574,484	954,010	486,659	446,286	733,773	435,125	488,672	523,308
Total Revenues	29,075,742	27,888,318	27,113,947	27,841,744	28,276,221	25,973,736	24,893,091	23,618,532	24,595,733	21,587,813
EXPENDITURES										
Current:										
General government	3,748,978	3,587,703	3,387,238	3,599,559	3,667,442	3,848,230	3,146,436	4,125,095	4,208,526	3,692,063
Public safety	13,077,952	13,137,745	12,969,826	12,480,892	12,401,624	12,171,164	10,080,269	9,889,604	9,360,084	8,122,335
Public works	2,442,600	2,249,942	2,534,959	2,328,299	2,234,694	2,330,203	2,434,501	2,417,675	2,323,259	2,201,060
Health and sanitation	1,496,230	1,631,883	1,459,591	1,511,678	1,491,279	1,416,012	1,353,435	1,426,460	1,354,057	1,310,481
Community/economic development	1,963,360	4,180,208	2,031,697	2,334,866	2,805,275	2,093,428	1,918,369	4,009,931	1,710,996	26,926,129
Community services	1,003,547	922,359	1,051,880	1,524,003	849,207	787,703	976,442	767,672	986,164	704,866
Capital outlay	2,988,793	1,865,702	2,554,578	2,241,830	2,190,612	1,097,722	2,073,268	1,608,901	4,261,865	3,163,822
Debt service:										
Principal	853,012	639,888	573,627	590,954	541,859	653,223	372,746	646,209	420,000	355,000
Interest and fiscal charges	1,432,110	1,439,866	1,605,475	1,596,208	1,662,710	1,687,518	1,650,023	1,727,867	1,695,177	1,082,589
Total Expenditures	29,006,582	29,655,296	28,168,871	28,208,289	27,844,702	26,085,203	24,005,489	26,619,414	26,320,128	47,558,345
REVENUES OVER (UNDER) EXPENDITURES	69,160	(1,766,978)	(1,054,924)	(366,545)	431,519	(111,467)	887,602	(3,000,882)	(1,724,395)	(25,970,532)
OTHER FINANCING SOURCES (USES)										
Issuance of long-term debt	900,233	-	6,328,000	52,628	-	-	636,598	2,700,000	80,202	28,765,000
Refunding of long-term debt	-	-	(6,218,858)	-	-	-	-	-	-	-
Sale of capital assets	52,352	-	-	-	-	-	121,353	-	-	-
Transfers in	931,278	741,854	746,276	801,539	804,279	808,547	735,000	689,960	390,000	412,091
Transfers out	(178,573)	(81,282)	(98,257)	(177,817)	(184,870)	(185,286)	(147,057)	(389,960)	(54,858)	(112,091)
Total Other Financing Sources (Uses)	1,705,290	660,572	757,161	676,350	619,409	623,261	1,345,894	3,000,000	415,344	29,065,000
NET CHANGE IN FUND BALANCES	\$ 1,774,450	(1,106,406)	(297,763)	309,805	1,050,928	511,794	2,233,496	(882)	(1,309,051)	3,094,468
Debt service as a percentage of noncapital expenditures	8.8 %	7.5	8.5	8.4	8.6	9.4	9.2	9.5	9.6	3.2

CITY OF COLLINSVILLE, ILLINOIS
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

For The Years Ended December 31	Sales Tax	Property Tax	Other	Total
2016	\$ 10,688,283	\$ 5,272,446	\$ 8,984,494	\$ 24,945,223
2015	11,494,643	5,376,334	7,035,424	23,906,401
2014	10,856,571	5,335,681	6,875,079	23,067,331
2013	10,966,546	5,262,251	7,044,529	23,273,326
2012	11,329,783	5,652,052	7,422,491	24,404,326
2011	10,407,848	5,033,701	6,699,459	22,141,008
2010	9,749,738	4,245,218	6,792,325	20,787,281
2009	9,965,497	4,232,317	5,950,169	20,147,983
2008	9,980,820	4,302,272	6,685,366	20,968,458
2007	6,538,905	3,871,516	7,394,772	17,805,193

CITY OF COLLINSVILLE, ILLINOIS
SALES TAX RATES - DIRECT AND OVERLAPPING
LAST TEN FISCAL YEARS

Madison County						
For The Years Ended December 31	City Direct Rate	Metro East Transportation District	Metro East Park And Rec District	County Flood Prevention	State Of Illinois	Direct And Overlapping
2016	1.250 %	0.250 %	0.100 %	0.250 %	6.250 %	8.100 %
2015	1.250	0.250	0.100	0.250	6.250	8.100
2014	1.250	0.250	0.100	0.250	6.250	8.100
2013	1.250	0.250	0.100	0.250	6.250	8.100
2012	1.250	0.250	0.100	0.250	6.250	8.100
2011	1.250	0.250	0.100	0.250	6.250	8.100
2010	1.250	0.250	0.100	0.250	6.250	8.100
2009	1.250	0.250	0.100	0.250	6.250	8.100
2008	1.250	0.250	0.100	-	6.250	7.850
2007	-	0.250	0.100	-	6.250	6.600

St. Clair County						
For The Years Ended December 31	City Direct Rate	Metro East Transportation District	Metro East Park And Rec District	County Flood Prevention	State Of Illinois	Direct And Overlapping
2016	1.250 %	0.750 %	0.100 %	0.250 %	6.250 %	8.600 %
2015	1.250	0.750	0.100	0.250	6.250	8.600
2014	1.250	0.750	0.100	0.250	6.250	8.600
2013	1.250	0.750	0.100	0.250	6.250	8.600
2012	1.250	0.750	0.100	0.250	6.250	8.600
2011	1.250	0.750	0.100	0.250	6.250	8.600
2010	1.250	0.750	0.100	0.250	6.250	8.600
2009	1.250	0.750	0.100	0.250	6.250	8.600
2008	1.250	0.750	0.100	-	6.250	8.350
2007	-	0.750	0.100	-	6.250	7.100

In 2008, the City levied a home rule sales tax of one and one-quarter percent (1.25%).

Additionally, the City receives a 1% sales tax (included in the rates shown above) levied by the State of Illinois.

CITY OF COLLINSVILLE, ILLINOIS
SALES TAX GENERATED BY INDUSTRY
LAST TEN FISCAL YEARS

Industry	2016		2015		2014		2013		2012	
	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total
General merchandise	\$ 944,941	15.95 %	\$ 953,639	17.27 %	\$ 968,639	18.14 %	\$ 1,021,650	20.40 %	\$ 1,088,478	21.50 %
Food	660,284	11.14	674,415	12.21	665,305	12.46	669,191	13.37	623,345	12.31
Drinking and eating places	638,183	10.78	626,918	11.35	597,659	11.20	580,094	11.59	590,520	11.66
Apparel	18,657	0.32	19,405	0.35	15,839	0.30	16,518	0.33	19,187	0.38
Furniture, household, and radio	88,684	1.50	92,394	1.67	94,949	1.78	113,971	2.28	112,561	2.22
Lumber, building, hardware	267,988	4.53	247,988	4.49	232,615	4.36	236,736	4.73	284,382	5.62
Automotive and filling stations	2,199,155	37.14	1,814,744	32.85	1,735,495	32.51	1,408,691	28.14	1,221,447	24.13
Drugs and miscellaneous retail	633,881	10.71	616,530	11.16	582,952	10.92	546,544	10.92	536,972	10.61
Agriculture and all others	422,289	7.13	425,413	7.70	409,634	7.67	380,192	7.59	556,927	11.00
Manufacturers	47,247	0.80	52,290	0.95	35,330	0.66	32,374	0.65	29,044	0.57
Total	<u>\$ 5,921,309</u>	<u>100.00 %</u>	<u>\$ 5,523,736</u>	<u>100.00 %</u>	<u>\$ 5,338,417</u>	<u>100.00 %</u>	<u>\$ 5,005,961</u>	<u>100.00 %</u>	<u>\$ 5,062,863</u>	<u>100.00 %</u>

Industry	2011		2010		2009		2008		2007	
	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total	Taxable Sales	Percentage Of Total
General merchandise	\$ 892,949	18.83 %	\$ 1,101,934	24.18 %	\$ 1,093,399	25.02 %	\$ 1,076,483	23.02 %	\$ 889,741	18.79 %
Food	612,036	12.91	584,648	12.82	576,093	13.18	590,991	12.64	617,645	13.05
Drinking and eating places	573,325	12.09	562,628	12.34	544,617	12.46	531,274	11.36	522,749	11.04
Apparel	251,482	5.30	21,186	0.46	21,005	0.48	22,757	0.49	25,489	0.54
Furniture, household, and radio	106,519	2.25	107,596	2.36	77,487	1.77	70,529	1.51	69,386	1.47
Lumber, building, hardware	251,056	5.30	231,787	5.08	230,404	5.27	276,066	5.90	287,725	6.08
Automotive and filling stations	1,100,139	23.20	1,031,318	22.62	1,006,555	23.03	1,303,776	27.88	1,556,003	32.86
Drugs and miscellaneous retail	550,747	11.62	535,489	11.74	451,586	10.33	432,455	9.25	423,188	8.94
Agriculture and all others	377,702	7.97	355,206	7.79	330,585	7.56	322,661	6.90	288,451	6.09
Manufacturers	25,028	0.53	27,656	0.61	39,350	0.90	49,327	1.05	54,284	1.14
Total	<u>\$ 4,740,983</u>	<u>100.00 %</u>	<u>\$ 4,559,448</u>	<u>100.00 %</u>	<u>\$ 4,371,081</u>	<u>100.00 %</u>	<u>\$ 4,676,319</u>	<u>100.00 %</u>	<u>\$ 4,734,661</u>	<u>100.00 %</u>

Source: Taxable sales by Standard Industry Code reported by the State of Illinois Department of Revenue.

State law prohibits the disclosure of specific taxpayer information. Some categories in St. Clair County have less than four taxpayers, so no data is shown to protect the confidentiality of individual taxpayers. Theref only Madison County is included for this presentation.

CITY OF COLLINSVILLE, ILLINOIS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Madison County

Levy Year	Residential Property	Farm Property	Commercial Property	Industrial Property	Railroad Property	Other Property	Total Taxable Assessed Value In Madison County	Total Direct Tax Rate	Estimated Actual Value	Annual % Change	Ratio Of Total Assessed Valuation To Estimated Actual Value Of Real Property
2015	\$ 248,562,018	\$ 1,141,830	\$ 91,260,290	\$ 10,423,280	\$ 196,795	\$ 1,230	\$ 351,585,443	0.6986	\$ 1,054,861,815	(1.21) %	33.33 %
2014	252,181,453	1,072,940	92,087,460	10,369,100	180,519	1,230	355,892,702	0.6959	1,067,784,884	(2.29)	33.33
2013	258,946,015	1,103,680	93,610,615	10,369,100	189,116	1,230	364,219,756	0.6746	1,092,768,545	(1.41)	33.33
2012	262,390,316	1,207,690	94,587,265	11,022,740	189,727	18,060	369,415,798	0.6676	1,108,358,230	(1.74)	33.33
2011	265,961,142	1,261,950	97,452,635	11,090,460	192,103	9,910	375,968,200	0.6552	1,128,017,402	(3.70)	33.33
2010	278,180,858	1,228,180	99,683,395	11,180,000	150,355	4,240	390,427,028	0.6312	1,171,398,224	(0.36)	33.33
2009	278,226,838	1,149,220	101,586,369	10,760,460	122,637	4,240	391,849,764	0.6300	1,175,666,859	7.58	33.33
2008	275,257,999	900,820	82,050,752	5,933,360	106,810	4,240	364,253,981	0.6137	1,092,871,230	4.36	33.33
2007	264,613,891	838,070	78,524,867	4,966,010	79,663	4,240	349,026,741	0.6436	1,047,184,941	7.20	33.33
2006	247,216,860	129,440	73,722,110	4,455,630	66,499	250	325,590,789	0.6595	976,870,054	9.31	33.33

St. Clair County

Levy Year	Residential Property	Farm Property	Commercial Property	Industrial Property	Railroad Property	Other Property	Total Taxable Assessed Value In St. Clair County	Total Direct Tax Rate	Estimated Actual Value	Annual % Change	Ratio Of Total Assessed Valuation To Estimated Actual Value Of Real Property
2015	\$ 33,791,881	\$ 38,152	\$ 2,187,901	\$ 385,844	\$ -	\$ -	\$ 36,403,778	0.7101	\$ 109,222,256	3.84 %	33.33 %
2014	31,765,916	1,013,647	1,909,135	367,564	-	-	35,056,262	0.6958	105,179,304	(2.10)	33.33
2013	32,350,004	1,074,932	2,010,173	374,340	-	-	35,809,449	0.6932	107,439,091	(2.99)	33.33
2012	33,347,145	1,102,287	2,080,929	382,839	-	-	36,913,200	0.6746	110,750,675	(4.00)	33.33
2011	34,591,703	1,155,031	2,307,802	397,095	-	-	38,451,631	0.6687	115,366,430	(0.81)	33.33
2010	34,798,367	1,166,541	2,398,041	401,553	-	-	38,764,502	0.6470	116,305,137	0.16	33.33
2009	34,695,002	1,161,389	2,444,737	401,553	-	-	38,702,681	0.6412	116,119,655	1.58	33.33
2008	33,920,008	1,155,780	2,642,314	383,563	-	-	38,101,665	0.6172	114,316,427	1.61	33.33
2007	33,263,282	1,178,774	2,684,559	372,500	-	-	37,499,115	0.6463	112,508,596	7.95	33.33
2006	31,646,717	943,182	2,148,403	-	-	-	34,738,302	0.6719	104,225,329	7.32	33.33

CITY OF COLLINSVILLE, ILLINOIS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

For The Years Ended December 31	Madison County											
	City Of Collinsville				Madison County	Collinsville Road And Bridge	Collinsville C.U. School District No. 10	Collinsville Township	Southwestern IL College No. 522	Mississippi Valley Library	Collinsville Area Recreation	Total
	General	Fire Pension	Police Pension	Total								
2015	0.2172	0.1787	0.3027	0.6986	0.7073	0.3836	4.5833	0.2371	0.4637	0.2131	0.4742	7.7609
2014	0.2442	0.1568	0.2949	0.6959	0.7329	0.3808	4.4817	0.2341	0.4242	0.2131	0.4974	7.6601
2013	0.2671	0.1652	0.2423	0.6746	0.7210	0.3688	4.4418	0.2209	0.4048	0.2082	0.4452	7.4853
2012	0.2657	0.1501	0.2518	0.6676	0.6974	0.3577	4.3042	0.2170	0.3919	0.2059	0.4498	7.2915
2011	0.3396	0.0847	0.2309	0.6552	0.6864	0.3502	4.2533	0.2080	0.3743	0.2053	0.4511	7.1838
2010	0.2617	0.1418	0.2277	0.6312	0.7145	0.3408	4.2356	0.2034	0.3638	0.2025	0.5922	7.2840
2009	0.3539	0.1031	0.1730	0.6300	0.6781	0.3352	4.2472	0.2025	0.3552	0.2006	0.6122	7.2610
2008	0.3787	0.0878	0.1472	0.6137	0.6534	0.3263	4.2532	0.1920	0.3497	0.2004	0.5303	7.1190
2007	0.4514	0.0671	0.1251	0.6436	0.6518	0.3270	4.3018	0.1931	0.3734	0.2374	0.5549	7.2830
2006	0.4697	0.0819	0.1079	0.6595	0.6758	0.3321	4.3059	0.1993	0.3614	0.2569	0.5498	7.3407

For The Years Ended December 31	St. Clair County											
	City Of Collinsville				St. Clair County	Caseyville Road	Collinsville C.U. School District No. 10	Caseyville Township	Southwestern IL College No. 522	Mississippi Valley Library	Collinsville Area Recreation	Total
	General	Fire Pension	Police Pension	Total								
2015	0.2149	0.1838	0.3114	0.7101	0.9385	0.1170	4.5703	0.1261	0.4727	0.2146	0.4810	7.6303
2014	0.2365	0.1595	0.2998	0.6958	0.9388	0.1177	4.5022	0.1215	0.4285	0.2140	0.5039	7.5224
2013	0.2679	0.1724	0.2529	0.6932	0.9080	0.1074	4.4840	0.1145	0.4106	0.2100	0.4583	7.3860
2012	0.2618	0.1542	0.2586	0.6746	0.9123	0.1041	4.3310	0.1130	0.3942	0.2070	0.4579	7.1941
2011	0.3401	0.0882	0.2404	0.6687	0.9132	0.1019	4.2684	0.1110	0.3786	0.2065	0.4624	7.1107
2010	0.2627	0.1475	0.2368	0.6470	0.9158	0.1023	4.2613	0.1122	0.3689	0.2039	0.6065	7.2179
2009	0.3544	0.1071	0.1797	0.6412	0.9168	0.1017	4.2674	0.1065	0.3608	0.2019	0.5996	7.1959
2008	0.3826	0.0876	0.1470	0.6172	0.9161	0.1033	4.2511	0.1031	0.3574	0.2038	0.5328	7.0848
2007	0.4478	0.0693	0.1292	0.6463	0.9120	0.1096	4.3319	0.1102	0.3689	0.2402	0.7523	7.4714
2006	0.4757	0.0847	0.1115	0.6719	1.0090	0.1217	4.3329	0.1187	0.3589	0.2543	0.4408	7.3082

Note: Rates stated are per \$100 of assessed valuation.

CITY OF COLLINSVILLE, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Levy Year	Net Tax Levy	Collected Within The Fiscal Year Of The Levy		Total Collections To Date	
			Amount	Percent Of Levy Collected	Amount	Percent Of Levy Collected
2016	2015	\$ 2,487,821	\$ 2,351,677	94.53 %	\$ 2,351,677	94.53 %
2015	2014	2,491,382	2,337,679	93.83	2,337,679	93.83
2014	2013	2,482,657	2,483,293	100.03	2,483,293	100.03
2013	2012	2,487,713	2,482,283	99.78	2,482,283	99.78
2012	2011	2,485,675	2,475,919	99.61	2,475,919	99.61
2011	2010	2,485,786	2,468,540	99.31	2,468,540	99.31
2010	2009	2,487,706	2,472,915	99.41	2,472,915	99.41
2009	2008	2,470,590	2,450,046	99.17	2,450,046	99.17
2008	2007	2,488,693	2,478,917	99.61	2,478,917	99.61
2007	2006	2,380,677	2,365,999	99.38	2,365,999	99.38

CITY OF COLLINSVILLE, ILLINOIS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percentage Of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Of Total City Taxable Assessed Value
Walmart Stores, Inc.	\$ 4,460,980	1	1.15 %	\$ 3,782,160	2	1.05 %
Osborn & Osborn, LLC	4,049,430	2	1.04	4,097,080	1	1.14
COLHOT, LLC	3,595,110	3	0.93	-	-	-
Parkside Commons, LLC	2,820,540	4	0.73	-	-	-
Lerch, Forrest	2,805,010	5	0.72	-	-	-
Sandridge Mannors, LLC	2,532,570	6	0.65	2,518,370	8	0.70
Felfam Lakeside Plaza, LLC	2,513,820	7	0.65	-	-	-
MDC Eastport, LLC	2,378,580	8	0.61	-	-	-
Retko Group, LLC	2,016,810	9	0.52	-	-	-
Home Depot USA	1,904,690	10	0.49	2,862,340	6	0.79
Equity Investment Co.	-	-	-	1,764,320	10	0.49
Cedar Ridge Eagle Creek, LLC	-	-	-	2,333,310	9	0.65
Collinsville Acquisitions, Inc.	-	-	-	2,774,190	7	0.77
Keebler Krossing, LLC	-	-	-	3,065,570	5	0.85
Park National Bank	-	-	-	3,093,030	4	0.86
Lakeside Plaza, LLC	-	-	-	3,411,810	3	0.95
Totals	<u>\$ 29,077,540</u>		<u>7.49 %</u>	<u>\$ 29,702,180</u>		<u>8.25 %</u>

Source: Madison County Clerk's Office

CITY OF COLLINSVILLE, ILLINOIS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage Of Personal Income ¹	Total Debt Per Capita ¹	GO Debt Per Capita ¹
	General Obligation Bonds	Revenue Bonds	Capital Leases	General Obligation Bonds	IEPA Loan	Capital Leases				
2016	\$ 8,404,923	\$ 20,145,000	\$ 923,143	\$ 13,171,082	\$ -	\$ 8,701	\$ 42,652,849	6.32 %	1,704	862
2015	9,035,154	20,250,000	145,922	14,323,059	-	14,265	43,768,400	6.15	1,731	924
2014	9,625,385	20,250,000	200,810	15,455,163	-	19,602	45,550,960	6.88	1,806	994
2013	9,570,000	20,250,000	264,437	16,547,394	-	24,721	46,656,552	6.74	1,810	1,013
2012	10,080,000	20,250,000	292,763	17,064,114	-	29,157	47,716,034	6.44	1,854	1,054
2011	10,545,000	20,250,000	369,622	16,995,000	-	33,867	48,193,489	6.51	1,871	1,069
2010	10,950,000	20,250,000	617,845	17,795,000	-	37,949	49,650,794	7.50	1,934	1,119
2009	11,290,000	20,250,000	13,993	18,560,000	105,717	89,448	50,309,158	7.93	1,938	1,150
2008	9,170,000	20,250,000	80,202	19,295,000	208,804	-	49,004,006	7.72	1,888	1,096
2007	9,590,000	20,250,000	-	20,000,000	309,327	-	50,149,327	7.96	1,937	1,143

¹See the Schedule of Demographic and Economic Statistics for personal income and population data.

CITY OF COLLINSVILLE, ILLINOIS
DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2016

	Governmental Activities Debt	Percent* Applicable To Collinsville	Amount Applicable To Collinsville¹
Direct:			
City of Collinsville	\$ 29,473,066	100.00 %	\$ 29,473,066
Overlapping:			
Madison County	-	6.75	-
St. Clair County	108,468,025	1.07	1,158,782
Unit 10 School District (Collinsville)	10,030,000	51.27	5,142,603
Unit 9 School District (Granite City)	17,320,000	0.00	268
Southwestern Illinois Community College	18,610,000	6.75	1,255,654
Collinsville Area Recreation District	22,296,600	62.64	13,966,070
Mississippi Valley Library	-	81.27	-
Caseyville Township	-	5.19	-
Collinsville Township	-	52.44	-
Canteen Township	-	0.04	-
Nameoki Township	-	1.36	-
Metro East Sanitary	-	3.28	-
East Side Health	-	0.01	-
State Park Fire	-	13.69	-
Total Overlapping Debt	<u>176,724,625</u>		<u>21,523,377</u>
Total Direct and Overlapping Debt	<u><u>\$ 206,197,691</u></u>		<u><u>\$ 50,996,443</u></u>

¹Only portions of the overlapping districts are located within the City boundaries. The applicable amounts refer to that

*Based on the percent of total assessed value of a jurisdiction comprising the City's assessed property.

Source: The above-named jurisdictions.

CITY OF COLLINSVILLE, ILLINOIS
PLEDGED REVENUE COVERAGE -
LOCAL GOVERNMENT PROGRAM REVENUE BONDS
LAST TEN FISCAL YEARS

	For The Years Ended December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Limited Incremental Sales Tax Revenue	\$ 1,197,276	1,226,701	1,103,733	1,110,752	1,144,275	1,147,658	1,160,577	1,155,734	1,087,915	345,087
Debt service	\$ 1,158,450	1,053,450	1,053,450	1,053,450	1,053,450	1,053,450	1,053,450	1,053,450	1,144,164	-
Ratio	1.03	1.16	1.05	1.05	1.09	1.09	1.10	1.10	0.95	-
Outstanding Balance	\$ 20,145,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000

CITY OF COLLINSVILLE, ILLINOIS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income	Per Capita Income	Median Household Income	School Enrollment	Unem- ployment Rate
2016	25,025	\$ 675,374,700	\$ 26,988	\$ 62,386	6,048	9.1 %
2015	25,282	712,016,966	28,163	63,361	6,154	10.2
2014	25,221	661,723,377	26,237	59,454	6,226	10.6
2013	25,778	692,165,078	26,851	57,297	6,378	9.1
2012	25,742	740,880,502	28,781	59,543	6,438	8.1
2011	25,757	740,178,909	28,737	57,835	6,336	6.9
2010	25,677	661,798,998	25,774	57,219	5,987	6.7
2009	25,960	634,747,960	24,451	56,129	6,240	6.9
2008	25,960	634,747,960	24,451	56,129	6,240	6.9
2007	25,895	630,128,930	24,334	57,531	5,798	7.5

Source: U.S. Census Bureau, American Community Survey
<http://www.census.gov/acs/www/>

CITY OF COLLINSVILLE, ILLINOIS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

<u>Employer</u>	<u>2016</u>		<u>2007</u>	
	<u>Employees</u>	<u>Rank</u>	<u>Employees</u>	<u>Rank</u>
Collinsville Unit School District Number 10	788	1	710	1
Illinois Department of Transportation	511	2	594	2
Wal-Mart	381	3	232	4
Fairmont Race Track	372	4	500	3
Woods Basement Systems	207	5		
Illinois State Police	184	6		
Laura Buick-GMC	172	7		
City of Collinsville	164	8	172	5
Schnucks Market	135	9	160	6
Home Depot	121	10		
Crop Production			100	7
K-Mart			90	8
Tri-Lab, LLC			80	9
Marsh Shipping Supply Co, LLC			60	10
Total	<u>3,035</u>		<u>2,698</u>	

Source: Illinois Manufacturers Directory, Illinois Services Directory and a selective telephone survey.
The total number of jobs available in the City is not known for calculating a percentage.

CITY OF COLLINSVILLE, ILLINOIS
FULL-TIME CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FUNCTION/PROGRAM	As Of December 31									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government:										
Administration - City Manager	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	2.0
Administration - Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administration - Human Resources	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0
Administration - Information Technology	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	-
Finance	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Public Safety:										
Police administration	8.0	7.0	7.0	7.0	7.0	6.0	5.0	5.0	5.0	3.0
Police operations	37.0	34.0	37.0	37.0	37.0	38.0	40.0	40.0	40.0	37.0
Police support	15.0	15.0	15.0	15.0	17.0	17.0	18.0	17.0	17.0	13.0
Animal shelter	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Fire administration	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0
Fire operations	31.0	31.0	31.0	31.0	31.0	31.0	32.0	32.0	32.0	28.0
Public Works:										
Engineering	1.0	-	-	-	-	2.0	-	-	-	-
Streets	15.3	13.0	13.0	13.0	12.0	15.0	17.0	19.0	19.0	15.0
Water lines	9.3	9.5	9.5	9.5	8.5	8.5	9.5	9.5	9.5	9.5
Water plant	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Waste water lines	7.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0	7.0
Waste water plant	7.8	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0	7.0
Community/Economic Development:										
Community Development	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	3.0
Inspections	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
Community Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
Total	164.0	157.0	160.0	160.0	160.0	164.0	170.0	171.0	170.0	147.0

Source: Payroll Data from Finance Department.

CITY OF COLLINSVILLE, ILLINOIS
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FUNCTION/PROGRAM	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Sectors	3	3	6	6	6	6	6	6	6	6
Marked patrol units	19	19	18	18	18	18	18	18	18	18
Fire:										
Stations	2	2	2	2	2	2	2	2	2	2
Fire trucks	4	3	3	3	4	4	4	4	4	4
Ambulances	4	3	3	3	4	4	4	3	3	3
Streets:										
Streets (lane miles)	271	271	262	262	262	254	254	252	252	252
Sidewalks (miles)	74	74	74	74	72	71	71	71	71	71
Streetlights	2,406	2,406	2,406	2,406	2,406	2,404	2,404	2,408	2,407	2,407
Water:										
Water mains (miles)	192	181	181	181	181	181	181	181	181	181
Water valves	1,786	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Fire hydrants	1,395	1,398	1,373	1,350	1,343	1,310	1,310	1,310	1,310	1,310
Waste water:										
Sewer mains (miles)	127.16	123.90	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Manholes	3,120	3,110	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000

Source: Various City Departments

CITY OF COLLINSVILLE, ILLINOIS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FUNCTION/PROGRAM	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Police:										
Traffic stops	5,959	6,187	5,888	6,326	7,483	9,252	9,198	10,926	9,721	8,909
Warrant checks/arrests	708	731	633	845	852	849	906	1,123	834	895
Bar checks	153	58	61	91	180	243	230	233	108	71
Fire:										
Ambulance bills	2,589	2,383	2,176	2,107	2,325	1,903	1,950	1,947	1,889	1,641
Finance:										
Accounts payable checks written	4,140	4,262	4,231	4,456	5,009	4,160	4,080	3,957	4,401	3,994
Utility payments posted	71,382	72,059	72,323	71,765	72,351	71,653	68,882	69,069	-	-
Disconnections for non-payment	1,658	2,007	2,469	2,162	1,913	3,218	-	-	-	-
Inspections:										
Single-family building permits	20	12	12	4	11	8	4	9	9	21
Commercial building permits	6	4	5	3	2	20	35	17	29	31
Water:										
Average daily consumption (mgd)	2.1	2.0	2.1	2.1	2.1	2.1	2.2	2.4	2.3	2.5
Waste water:										
New connections	12	21	21	9	2	24	8	15	38	44
Sewage treatment (mgd)	3.80	4.20	3.48	3.90	3.40	1.50	1.50	1.80	1.60	1.30

Source: Various City Departments